REPORTS

ON THE

ADMINISTRATION

OF THE

ABKÁRI DEPARTMENT

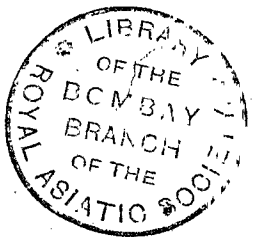
IN

BOMBAY PRESIDENCY, SIND, AND ADEN,

FOR THE

REVENUE YEAR 1891-92.

133137
1902



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REFERENCES.

British Districts.

1 Under the Public or Private Distilleries Still head duty and Incense fee system.

2 Under the Public or Private Distilleries Still head duty and minimum guaranteed revenue system.

3 Under the Central Distillery Still head duty and minimum guaranteed Revenue system.

4 Under the out Still and lumpsum farming system.

5 Native States within the Presidency which have leased their Abkari Revenue to the British Government for a period of years and the Abkari Administration of which is managed under system Nº 2 above.
System Nº 3 above.

6 Native States within the Presidency which under Treaty engagements are working their Abkari under British system.

7 Native States which have agreed to maintain a shopless belt along their frontier, marching with tracts coming under heads 2, 3, 5 & 6.

8 Portuguese Indian Settlements.

No. 6892 OF 1892.

FROM

A. D. CAREY, ESQUIRE, I. C. S.,
Commissioner of Customs, Salt, Opium and Abkári,
Bombay;

To

T. D. MACKENZIE, ESQUIRE, I. C. S.,
Chief Secretary to Government,
Revenue Department,
Bombay.

Kaira District,
Camp Borsad, 15th December 1892.

SIR,

INTRODUCTION.

I have the honour to submit the following report on the administration of the Abkári Department of the Bombay Presidency, exclusive of Sind and Aden, for the revenue year 1891-92, ended on the 31st July 1892.

Changes in the personnel.

2. Mr. W. W. Loch was in charge of the office of Commissioner of Abkári from the commencement of the year up to the 11th April 1892, when I took charge of the office.

Report recast to reduce bulk.

3. I have largely curtailed the report this year by omission of some of the details in respect of the work of the Department in each separate district, which were previously given, in accordance with the orders given in paragraph 12 of Government Resolution No. 5741 of the 13th July 1892, and it is now divided into the following heads:—

(1) Constitution of the Department.

(2) Description of the sources of revenue and of the system of administration in force.

(3) Financial results of the year's administration—

(*a*) Revenue.

(*b*) Expenditure.

(4) Statistics and explanatory remarks.

I.—CONSTITUTION OF THE DEPARTMENT.

CONSTITUTION OF THE DEPARTMENT.

4. The administration of the A'bkári Department is vested by the Bombay A'bkári Act in the Collectors, acting under the general control of the Commissioner of A'bkári, through their ordinary Revenue and Police establishments, assisted by a staff of Distillery and Preventive Inspectors and Sub-Inspectors, a few special ministerial officers, such as gaugers, clerks and kárkúns, and a small number of special A'bkári Police. Certain powers under the Act are also conferred on officers of kindred Departments, such as Customs, Salt and Police, and on selected servants of the A'bkári contractors, who render assistance more or less effective, according to their varying degrees of enterprise and business capacity, in checking, by the employment of detectives or informers, the manufacture, importation or sale of country liquor, in contravention of the Act and infringement of their monopoly.

5. Of the Native States where the A'bkári management has been acquired, some are attached for A'bkári purposes to adjoining British districts, in the farms for which they are included, and in others the Political Agents take the place of the Collectors.

CONSTITUTION OF THE DEPARTMENT.

6. The sanctioned strength of the establishment for each district, as it stood on the 31st July last, is shown in the following table:—

Districts.	Excise Establishment.						Abkári Police.					Total Annual cost.
	Strength.				Cost.		Strength.			Cost.		
	Inspectors on pay exceeding Rs. 50.	Gaugers and Sub-Inspectors on pay of Rs. 50 and less.	Clerks, Kárkuns and Talátis.	Menials.	Monthly.	Annual.	Head Constables.	Sawárs.	Constables.	Monthly.	Annual.	
					Rs.	Rs.				Rs.	Rs.	Rs.
Bombay	12	24	9	93	4,494	53,928	2	..	10	129	1,548	55,476
Ahmedabad	4	2	1	10	474	5,688	4	..	17	282	3,144	8,832
Kaira	3	4	1	...	485	5,820	3	..	15	176	2,112	7,932
Panch Mahâls ..	3	5	...	2	444	5,328	3	..	19	188	2,256	7,584
Broach	3	3	..	..	420	5,040	4	..	17	187	2,244	7,284
Surat	8	6	12	1	1,359	16,308	6	..	52	537	6,444	22,752
Thána	18	31	1	5	3,053	36,636	6	..	59	830	9,960	46,596
Násik	4	7	1	...	595	7,140	3	..	18	180	2,160	9,300
Khándesh	14	19	3	43	2,390	28,680	6	18	24	664	7,968	36,648
Ahmednagar ..	1	4	..	..	223	2,676	2	..	23	208	2,496	5,172
Poona	8	6	1	1	628	7,536	7	..	32	356	4,272	11,808
Sholápur	2	6	..	..	390	4,680	4	..	31	304	3,648	8,328
Sátára	2	3	...	..	320	3,840	3	...	38	340	4,080	7,920
Belgaum	3	3	1	..	445	5,340	3	..	26	253	3,036	8,376
Dhárwár	3	7	1	..	580	6,960	3	..	29	268	3,216	10,176
Bijápur	2	7	1	..	430	5,160	2	..	21	192	2,304	7,464
Kánara	7	14	1	4	1,079	12,948	7	..	56	535	6,420	19,368
Ratnágiri	8	17	2	11	994	11,928	9	..	61	600	7,200	19,128
Kolába	4	21	..	6	1,137	13,644	8	..	70	667	8,004	21,648
Total ..	104	189	35	176	19,940	2,39,280	85	18	648	6,876	82,512	3,21,792

Under the sanction conveyed in Government Resolution No. 6631 of the 26th September 1891, the pay of the clerk attached to the Dhulia distillery was raised from Rs. 25 to Rs. 40, and his designation changed to that of Assistant Distillery Inspector. The Navapur distillery having been closed, the post of Distillery Inspector on Rs. 50 attached to it was reduced. The entertainment of an additional clerk on Rs. 20 for keeping ábkári accounts in the office of the Huzúr Deputy Collector, Ratnágiri, and of two Sub-Inspectors on Rs. 15 each, and of two constables on Rs. 7 each for the newly opened toddy depôts—one at Kelshi in the Dápoli Táluka and the other at Hadi in the Málwan Táluka of the Ratnágiri District—was sanctioned by Government Resolution No. 5625, dated 17th August 1891, and Government Resolution No. 7889, of 20th November 1891, respectively. Two superfluous appointments were abolished under the sanction accorded in Government Resolution No. 3734, dated the 29th April last, *viz.*:—One Sub-Inspector on Rs. 25, and one sweeper on Rs. 10 in the town of Bombay. No other changes were made during the year.

II.—Sources of Revenue and Systems of Administration.

SOURCES OF REVENUE AND SYSTEMS OF ADMINISTRATION.

7. The principal sources of the ábkári revenue of this Presidency are:—

(*a*) The manufacture and sale of country liquor, which term is, for present purposes, to be understood as exclusive of the special description of spirit referred to under clause (*b*) below;

(*b*) The manufacture and sale of certain special descriptions of country spirit excised at tariff rates;

(*c*) The sale of foreign liquor;

(*d*) The manufacture and sale of intoxicating drugs other than opium and preparations of opium.

Ordinary Country Liquor.

8. The country liquor taxed and consumed is of two kinds, *viz.*:—

(i) Distilled spirit, and

(ii) Toddy, or the sap of the palm tree.

9. The greater part of the spirit consumed in Gujarát and the Deccan is made from the dried flowers of the mowra tree, which is common in Gujarát, the northern districts of the Deccan, and Thána. Large quantities of mowra flowers are also imported from the Central Provinces. In the town and island of Bombay and in the districts of Thána and Kolába both mowra spirit and spirit distilled from toddy are sold, while in Ratnágiri and in the coast tálukas of the Kánara District toddy spirit alone is used. The spirit used in the above-ghát tálukas of Kánara and in the districts of Belgaum and Dhárwár is, for the most part, distilled from molasses (jágri).

Use of different descriptions, how distributed.

10. The revenue from country spirits throughout the Presidency is raised by one or other of the following systems :—

Various systems of management.

(1) The outstill and lump-farming system, at present in force only in the Dohad and Jhálod Tálukas of the Panch Maháls. The right to manufacture and sell spirit is sold by auction; no still-head duty is charged; but the number of stills and shops is restricted, and the issues and sales of spirit are recorded.

The outstill and lump-farming system.

(2) The still-head duty system, with public and private distilleries and license-fees for the right of sale. This is in force only in the town and island of Bombay. Mowra spirit is supplied from the private distilleries at Uran on the other side of the harbour, in the Kolába District, on payment of still-head duty according to its alcoholic strength; spirit above 10° U. P. is not allowed to be supplied to Bombay. Toddy spirit is supplied from the public distillery at Dádar, also on payment of still-head duty, and is issued at two strengths, 25° U. P. and 60° U. P. There is no monopoly of sale. The number of shops for the sale of country spirits is fixed, and license fees are charged, the amounts being settled either by assessment or by auction.

Still-head duty, public or private distilleries and license-fee system in Bombay.

(3) The still-head duty system with public and private distilleries and a minimum guarantee. This system is in force in the Thána, Kolába, and Ratnágiri Districts, and the coast tálukas of Kánara. The right of sale is separated from the right of manufacture; mowra spirit is supplied from the private distilleries at Uran at two strengths, 25° and 60° U. P., on payment of still-head duty: toddy spirit is manufactured at the various public distilleries sanctioned by Government, and is issued at two strengths, 25° and 60° or 25° and 40° U. P., on payment of still-head duty. The monopoly of sale in the different areas into which these districts have been divided is either given, as in the case of Thána and Kolába, to selected farmers, who have agreed to pay the amounts fixed by the Commissioner on a consideration of the circumstances of each area, or, as in the case of Ratnágiri and Kánara, is sold by auction.

Still-head duty, public and private distillery and minimum guarantee system.

(4) The still-head duty system with a central distillery and minimum guarantee. This is in force in the rest of the Presidency. The monopoly of sale and manufacture in each area is given to a farmer selected by the Commissioner, who agrees to pay the amount fixed for the farm. The system of competition has been abandoned everywhere except in Khándesh, in which district the term of the contract given under the old conditions had not yet expired. As a rule there is one distillery in each district, but in Khándesh, owing to its size, three were allowed during the

Still-head duty, central distillery and minimum guarantee system.

SYSTEMS OF ADMINISTRATION.

year under report, while Ahmednagar was supplied from the Mundhwa distillery near Poona, Bijápur from the Sholápur distillery, and the above-ghát tálukas of Kánara from Dhárwár. The spirit is issued from the distilleries on payment of still-head duty at two strengths, 25° U. P. and 60° U.P., except in Dhárwár and the above-ghát tálukas of Kánara, where the strengths are 25° U.P. and 40° U.P.

RAW TODDY

11. Raw toddy is drunk in almost every district in the Presidency, but its consumption is largest in Surat, in the Konkan, and in the Kánarese districts. Owing to the backward condition of the Panch Mahál, no restrictions have yet been placed there on the tapping of trees or the consumption of toddy. For the same reasons special arrangements had been sanctioned for that part of the Mandvi táluka of Surat which lies to the north of the Tápti river; there the right to sell toddy was given to the country spirit farmer of the district. Elsewhere the revenue from toddy is raised by means of a tax on all trees tapped, and also in most districts, by license fees on shops and tree-foot booths.

Only two toddy systems in force.

12. There are two systems for realizing the revenue from toddy, *viz.*:—

Monopoly system, where in force.

(1) The monopoly system under which the right to sell toddy in a given area is given to the person who guarantees the highest revenue from tree-tax. This is the system now in force in the Sholápur, Bijápur and Násik districts and in the above-ghát tálukas of the Kánara district, and was in force in the Ahmedabad district during the year under report. In the two first-named districts the farmers are allowed to import toddy from the Nizám's territory, as the local supply is not equal to the demand: in the Násik district in addition to the guaranteed revenue, the farmer has to pay a fee of Rs. 15 for every shop opened by him.

Separate licensing system, where in force.

(2) The separate licensing system under which three kinds of licenses are ordinarily allowed:—

(*a*) Shop licenses.
(*b*) Tree-foot booth licenses.
(*c*) Domestic consumption licenses.

The licenses are granted on payment of tree-tax, and in the case of the shop and tree-foot booth licenses, on payment of license fees in addition. In Bombay and Surat City licenses are also given for hawking toddy on payment of a fee.

Variations in separate licensing system—

13. There are some variations in the way in which this system has been applied to the different districts.

In Bombay.

In Bombay the tappers are independent of the shopkeepers. They pay the tree-tax and supply the toddy as they please to distillers, shopkeepers and hawkers; separate licenses for domestic consumption only, are not granted. The shop license-fees are assessed every three years by the Collector, the number being limited to 100. Men holding tapping licenses are given tree-foot booth licenses on payment of a fee of Rs. 10; hawkers are given licenses on payment of a fee of Rs. 10, the number of such licenses being limited to 50.

In Thána, Kolába, Ratnágiri, Kánara, Dhárwár, Belgaum, Poona and Ahmednagar.

14. In the districts of Thána, Kolába, Ratnágiri, Kánara, Dhárwár, Belgaum, Poona and Ahmednagar the system is uniform. Licenses are issued for shops on payment of a license-fee of Rs. 10 in the first four districts, and Rs. 20 in the others; in case there is more than one application for a shop, the right to it is sold by

auction. The shopkeepers make their own arrangements with tappers, who get tapping licenses on the application of shopkeepers, and pay the tree-tax.

Licenses to tap and sell at the tree-foot are issued to tree owners or occupants of lands, on which toddy-producing trees grow, on payment of the tree-tax and license fees at rates fixed for shops.

Licenses to tap a limited number of trees for domestic consumption only are issued to the owners of trees on payment of the tree-tax.

In Surat.

15. In Surat, in the city, the license-fees on the shops were assessed by the Collector with the exception of three, the right to which was sold by auction; in the district, the right is everywhere sold by auction, except in the part of the Mandvi Táluka mentioned in paragraph 11. Throughout the district, including the city, the shopkeepers have to pay in addition the tree-tax and tapping fees, varying from Rs. 20 to Rs. 10 for every 25 trees or fraction of 25 trees. Tree-foot booths are given on the same terms as in the other districts.

Concessions to Kaliparáj in Bulsár, Chikhli and Párdi.

In three tálukas, Bulsár, Párdi and Chikhli, special domestic consumption licenses are granted to the Kaliparaj or members of the aboriginal races and to certain other castes, such as Talabda Kolis, Bharwads and Dheds, the tree-tax being considerably reduced. In the rest of the district the ordinary domestic consumption licenses are in force.

Special concessions in some villages of Chórási and Olpád for manufacturing vinegar.

In some villages of the Chorási and Olpád Tálukás tapping licenses at reduced rates—Re. 1-8-0 a brab tree—are given for the manufacture of vinegar.

In Broach, Khándesh and Sátára.

16. In the Broach, Khándesh and Sátára Districts no changes have been made in the previous arrangements. Licenses for shops are given to persons who agree to tap and pay the tax on at least 25 trees, and an additional fee varying from Rs. 20 to Rs. 10 for each 25 trees or fraction of 25 trees tapped.

Licenses are also granted to the owners of trees to tap not more than 10 for domestic consumption, and to sell the surplus at the tree-foot.

17. The annexed map is intended to illustrate the distribution of the various country spirit revenue systems above described, and the extent to which they respectively applied at the end of the year under report, including Native States, in which the ábkári revenues have been leased to the British Government, or the ábkári system is managed in accordance with agreements passed by the Chiefs.

Country Spirit excised at tariff rates.

18. The special descriptions of country spirit referred to under clause (*b*) of paragraph 7 correspond with those which, before the passing of the Bombay A'bkári Act, were commonly described as "manufactured after the European method," such as spirits of wine, methylated spirit, rum, &c., manufactured at the sugar refineries at Shahjehanpur in the North-West Provinces, Aska in Madras, and perfumed spirit manufactured at Navsári in the Gáikwár's territory. All these are excised at tariff rates, and for administrative purposes are treated as foreign imported spirit, that is, they are sold under licenses for the sale of foreign spirits, though the duty on them is an item of excise revenue.

Foreign Liquor.

19. Foreign liquor pays on importation the customs duty prescribed by the Tariff Act, and is not subjected to any further impost up to the time of its sale, except a comparatively small fee levied for the grant of licences authorising its retail sale at appointed shops. The customs duty collected on imported liquor is credited

SYSTEMS OF ADMINISTRATION

in the Government accounts as Imperial "Customs" revenue, and the license fees only are accounted for as "Excise" revenue.

INTOXICATING DRUGS.

20. The cultivation of hemp for the preparation of intoxicating drugs is not restricted in any way in this Presidency, and the revenue derived from the consumption of these drugs is raised by the annual auction sales of the right to retail them and by fees on their transport. The cultivator cannot prepare the drugs or sell them without a license; the license authorizes their sale only to a licensed retail vendor, and a vendor cannot transport them from one place to another without a permit, for which the following fees are charged when the drugs are transported from one district to another:—

If the amount does not exceed 10 Indian maunds ...	Rs. 5
For every additional 2 maunds	Re. 1.

CHANGES DURING THE YEAR.

21. The following changes were introduced during the year under report in connection with the arrangements for the sale of country spirit in certain districts. The rates of still-head duty and maximum retail prices were raised by 8 annas per gallon of strength 25° U. P. in the Násik District (excepting the tálukas of Báglán, Kalvan, Peint and Málegaon) in Surat City, Olpád and Chorási villages within five miles of the Surat City walls, the Jalálpor Táluka and the western portion of the Bárdoli, Chikhli, Bulsár and Mándvi Tálukas; and by 4 annas per gallon of 25° U. P. in Olpád and Chorási villages beyond five miles of the Surat City walls and in the whole of the Kolába and Thána Districts, except the Umbargaon Petha of the Thána District. They were also raised in the Native States of Bhadarwa and Dodkha Mevás (excluding the village of Anghad), which are attached to the Kaira country spirit farm, from 12 annas and Rs. 2-4-0, respectively, per gallon of strength 25° U. P. to Rs. 2-4-0 and Rs. 3-12-0, in order to assimilate the rates to those in the adjoining Baroda territory. The duty on toddy spirit sold in the town and island of Bombay was raised by 2 annas per gallon of strength 25° U.P.

22. As regards the arrangement for the sale of raw toddy, the rates of tree-tax were raised to Rs. 7 per cocoanut and brab and to Rs. 4 per date and wild palm tree in the city of Surat, Chorási Táluka and the Olpád villages within 10 miles of Surat; to Rs. 5½ per cocoanut and brab and Rs. 2½ per date and wild palm in the rest of the Olpad Táluka, in the Jalálpor Táluka and in 33 coast villages of the Bulsár Táluka; to Rs. 1¾ per cocoanut and brab and annas 12 per date and wild palm in the Bárdoli Táluka and in the Mándvi Táluka south of the Tápti; while in the Bulsár Táluka, excepting the 33 villages, they were reduced to Rs. 4½ per cocoanut and brab and Rs. 1½ per date and wild palm. The tax on date trees tapped for domestic consumption by the Kaliparaj, or members of the marginally noted castes* in the Bulsár, Párdi and Chikhli Tálukas was raised from annas 4 to annas 6 per tree. The maximum selling price for toddy sold at shops was raised to 9 pies per 8 drams in the city of Surat, in the Chorási, Olpád and Jalálpor Tálukas and in the 33 villages of the Bulsár Táluka, while in the rest of the Bulsár Táluka it was reduced to 6 pies per 8 drams, the price in the Párdi Táluka being retained at 8 pies per 8 drams, and that in the Bárdoli and Chikhli Tálukas and the Mandvi villages, south of the Tápti at 6 pies per 8 drams.

* Dublas, Chodharas, Naikas, Dhondias, Kotwalias, Ganuts, Kolias, Bharwads and Dheds.

23. The various rates of still-head duty and tree-tax, and maximum selling prices of country spirit and toddy, in force at the end of 1890-91, and at the end of the year under report are given in Appendix No. 1.

III.—Financial Results of the Year's Administration.

(a) Revenue.

Realizations from all sources.

24. The total realizations of the year under report are contrasted in the following table with those of each of the previous four years :—

Heads of Revenue.	Realizations in 1887-88.	Realizations in 1888-89.	Realizations in 1889-90.	Realizations in 1890-91.	Realizations in 1891-92.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Country liquor	72,60,287	74,30,107	75,19,719	76,33,336	76,16,478
2. Imported foreign liquors and country liquors excised at tariff rates	1,32,693	1,18,301	1,08,129	1,31,906	1,27,469
3. Intoxicating drugs	1,18,550	1,20,552	1,21,020	1,30,703	1,33,328
4. Miscellaneous	1,23,518	1,19,684	1,39,100	1,48,888	1,41,258
Total ...	76,35,048	77,88,644	78,87,968	80,44,833	83,18,533

25. The realizations for the year exceeded those for 1890-91 by Rs. 2,73,700. As by far the largest portion of the ábkári revenue of this Presidency is derived from country liquor, details of the receipts under that head for each of the last five years are given below :—

Items.	Realizations in				
	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.
Revenue from Country Spirit alone.	Rs.	Rs.	Rs.	Rs.	Rs.
1. Still-head duty on mowra, jagri and toddy spirit	51,15,594	49,28,933	53,00,105	57,14,534	59,79,957
2. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty..	52,613	2,64,360	3,87,411	1,64,640	1,22,724
3. License fees for sale of spirit..	4,23,973	5,56,917	2,93,112	2,91,651	2,91,866
4. Farms for manufacture and sale of spirit..	3,39,504	1,19,307	1,41,750	23,440	25,440
5. Tree-tax on trees tapped for extraction of toddy for distillation	....	....	38,490	63,804	80,550
Total ..	59,31,684	58,69,517	61,60,868	62,58,069	65,00,537
Revenue from Country Spirit and Toddy.					
6. Tree-tax on toddy trees tapped for sale of toddy and its distillation	4,71,243	5,42,400	3,63,918	1,86,534	2,08,446
7. Deficiency in minimum guaranteed revenue made good by farmers on account of still-head duty and tree-tax	8,008	5,888	....	....	....
8. Farms for manufacture of spirit and sale of toddy	1,06,480	1,09,995	....	....	....
Total ..	5,85,731	6,58,283	3,63,918	1,86,534	2,08,446
Revenue from Toddy alone.					
9. Tree-tax on toddy trees tapped for sale of raw toddy only	4,68,151	4,99,849	6,23,214	7,98,480	7,99,628
10. License fees for sale of toddy.. ..	1,95,623	3,08,158	3,19,138	3,57,873	3,75,016
11. Deficiency in minimum guaranteed revenue made good by farmers on account of tree tax	76,244	92,503	50,448	29,926	31,024
12. Farms for use of toddy trees on Government land..	2,854	1,797	2,133	2,454	1,827
Total :	7,42,872	9,02,307	9,94,933	11,88,733	12,07,495
Grand Total ..	72,60,287	74,30,107	75,19,719	76,33,336	79,16,478

26. The increase in the revenue under the first item is due to enhancements ordered in the rates of still-head duty, the quantity of spirit reduced to the strength of 25° U.P. consumed during the year under report having been less by 68,208 gallons than in the preceding year. The gradual abolition of the competition system and the reduction in the amount of the minimum guarantees required will account for the reduced receipts under item No. 2. The increase of Rs. 2,000 under item No. 4 was the result of a better bid obtained for the farm of the outlying tálukas of the Panch Maháls, which is the only tract still worked under the out-still system. The variations under the remaining items are explained in detail later on in this report. Those in items Nos. 5, 6 and 9, regarding the tree-tax, are due to changes in the classification of the toddy revenue consequent on the changes in Ratnágiri

FINANCIAL RESULTS. (a) REVENUE.

and Kánara. Previous to 1889-90 the receipts from tree-tax in these districts were all shown under item No. 6. Since then the payments made for trees tapped for distillation only are placed under item No. 5, while the tax paid on trees tapped for raw toddy goes under item No. 9. The figures under item No. 6 now refer to the tree-tax receipts in the city and island of Bombay only. No revenue is credited to items Nos. 7 and 8 owing to the abolition of combined toddy and spirit farm. The large receipts under item No. 3 in the years 1887-88 and 1888-89 are due to the extra gallonage, levied experimentally in the Thána and Kolába Districts during those years, having been credited under the head "License fees." The gradual increase under items Nos. 9 and 10 and decrease under item No. 11, is the result of the extension of the separate licensing system for the sale of toddy to districts other than those of Sholápur, Bijápur, Násik and Ahmedabad and the above-ghát tálukas of the Kánara District, where, as mentioned in paragraph 12 above, the monopoly system still obtains.

Realizations per district under each item of revenue.

27. Appendix No. 2 shows each item of A'bkári revenue in each district of the Presidency proper during the years 1890-91 and 1891-92.

Country spirit revenue.

28. The variations of country spirit revenue during the year were unaffected by competition. In some districts, the rise in the still-head duty and maximum selling price, and in others, the existence of scarcity bordering upon famine, were the main causes of the increases and decreases noticeable. As a rule, the Commissioner's estimate of the normal consumption of a district was considerably below the amount which the farmers formerly tendered, but in some districts the enhanced rates justified the anticipation of an increased revenue, even with the chance of a diminished consumption. This accounts for the increased revenue from Surat, Násik and Kolába and from Thána also, where, though the consumption increased by 1,933 gallons only, the revenue was better by Rs. 1,04,821. In Bombay the increase of revenue was due to increased consumption of mowra spirit, there being a decline in the consumption of toddy spirit. The decrease in the revenue from Ahmedabad, where the amount of the guarantee continued unchanged, was due to the fact that duty was recovered in the year 1890-91 on the unsold stocks, amounting to 2,297 gallons of the farm of 1889-90, in addition to the sum guaranteed for the year. In Broach the payments were in excess of the minimum fixed, while in Kaira the farmer had to pay a deficiency of Rs. 2,480-4-0. In the Panch Maháls the revenue was better by Rs. 4,661. The receipts from the farm of the western tálukas were in excess of the guaranteed amount by Rs. 2,150, and those from the Sankheda Mewas, where the guarantee had been riased from Rs. 10,251 to Rs. 12,000, by Rs. 4,119. In Khándesh, Ahmednagar, Poona, Sátára and Belgaum, the guaranteed revenue was the same as in the preceding year. In Khándesh, Sátára and Belgaum, the farmers' sales fell short of the estimated consumption, and they paid Rs. 40,574, Rs. 10,430 and Rs. 49,880, respectively, as deficiency. In Poona the payments were up to the guarantee, while in Ahmednagar they were in excess of it by Rs. 15,242. In Sholápur, where the guaranteed minimum revenue was reduced from Rs. 1,20,000 to Rs. 1,03,125, the realizations were in excess of the guarantee by Rs. 12,909. The guaranteed amounts for Dhárwár, Bijápur and the above-ghat tálukás of Kánara were respectively Rs, 3,15,000, Rs. 87,500 and Rs. 1,10,000, but the sales in these districts having been affected by scarcity, duty was recovered only on the actual quantities of spirit drawn by the farmers, deficiency in the payments on account of the revenue guaranteed having been remitted. The farms of the Coast tálukás of the Kánara District, which were sold by auction, realized Rs. 9,600 as compared with Rs. 12,545

in the preceding year. The duty on the actual issues was Rs. 8,706 as against Rs. 8,725 in the previous year; and the payments on account of deficiencies were Rs. 1,355 as compared with Rs. 3,820. In Ratnágiri the auction sale of the farms realized Rs. 52,525 as compared with Rs. 44,044 in the preceding year. The duty on the actual issues was Rs. 34,826 as compared with Rs. 27,212 in 1890-91, and the payments on account of deficiencies were Rs. 17,699 as against Rs. 16,982. The Collector of Ratnágiri reports as follows:—

"In no farm was the minimum guaranteed revenue reached by the payments on account of still-head duty. This is, I think, attributable to the supply of liquor being insufficient; and the supply was insufficient because the farmers did not bestir themselves to get a sufficient amount distilled. It does not by any means show the minimum guaranteed to have been excessive; on the contrary, I believe it to have been insufficient when compared with the legitimate demands of the people. With the experience that has been gained in the past two years, the supply of liquor will, I think, be more adequate in future; and if permission is given to supplement, to a certain extent, the toddy with mowra from Uran, all difficulty ought to disappear."

The tax on trees tapped for the extraction of toddy for distillation amounted to Rs. 60,822 as against Rs. 43,566 in 1890-91. The increased receipts (Rs. 17,256) were due to the system being better understood and managed. The small decrease in the receipts on account of the latter item in Kánara is due to a sufficient number of tapping licenses not having been taken out by the farmers. The sum of Rs. 7,440 against Ahmedabad in the fourth column of the statements represente the sale-proceeds of the country spirit farm on the out-still system of the Deesa cantonment; and the sums of Rs. 2,91,866 and Rs. 2,91,651 in the fifth column against Bombay are the license fees for the privilege of vend in the city and island during the years 1891-92 and 1890-91, respectively.

Revenue from Country Spirit and Toddy.

29. The increase of Rs. 21,912 under the head "Tree-tax on trees tapped for the sale of toddy and its distillation" is explained by the fact that the number of trees tapped in Bombay rose from 17,998 to 19,828, the reasons for which will be found in paragraph 48 below.

Revenue from Raw Toddy.

30. There was a net increase of Rs. 18,762 in the revenue from raw toddy alone. There was an increase of Rs. 2,291 in Broach, of Rs. 26,166 in Surat, of Rs. 7,000 in Sholápur, of Rs. 10,449 in Belgaum, of Rs. 12,865 in Dhárwár and of Rs. 6,361 in Ratnágiri; while there was a decrease of Rs. 5,948 in Thána, of Rs. 4,136 in Poona and of Rs. 38,360 in Bijápur. The fluctuations in the other districts were trifling. The increase in Broach, of Rs. 1,931 in tree-tax and of Rs. 360 in license fees, is due partly to natural fluctuations and partly to a more rigid enforcement of the rules regulating the grant of tree-foot booth licenses, with the result of the conversion of ten tree-foot booth licenses, which were misused, into shop licenses. In Surat against the increase of Rs. 43,126 in the item "Tree-tax" must be set off the decrease of Rs. 16,221 in the item "License fees." The increase in the former item was due to the raising of the rates of tree-tax. In pursuance of the orders issued in paragraph 8 of Government Resolution No. 4912 of the 20th July 1891 for gradually raising the rates of license fee for shops in the Surat City till they are at least assimilated to those prevailing in the adjacent tálukás, the assessments of the city shops were revised, with the result of an increase of Rs. 5,310 in license fees; while the proceeds of the auction sales of the táluka shops, owing to the raising of the rates of tree-tax, decreased by Rs. 13,796. The decrease in the number of trees tapped reduced the Baithak fees by Rs. 7,720. The fees

FINANCIAL RESULTS.
(1) REVENUE.

from tree-foot booths increased by Rs. 30; while those from the hawking of toddy fell off by Rs. 45. A special report on the toddy arrangements in Surat was submitted to Government under this office No. 2551, dated the 28th May last, and orders were passed on it in Government Resolution No. 4958 of the 13th June idem. The increase in Sholápur was due to a better price having been realized at the sale of the farm. The increase, both in Belgaum and Dhárwár, was the result of higher bids for toddy shops; the number of trees licensed to be tapped and the tree-tax realized being, in booth districts, less than in those in the preceding year. The falling off of the receipts from tree-tax in Dhárwár was as much as Rs. 11,324, and must be ascribed to the existence of scarcity in the district. The increase in Ratnágiri was due to the better arrangements made for the tapping of trees for raw toddy, with the result of an increase of Rs. 2,181 in tree-tax receipts and of Rs. 4,180 in shop license fees. The decrease in Thána occurs both in the amount of tree-tax realized and in the license-fees recovered. The decrease is connected, in some measure, with the fall in the number of tree-foot booths. This further decline is due to the same causes that accounted for a similar state of things in 1890-91. In Poona the decrease occurred solely in receipts from license fees; the number of trees tapped and the tree-tax recovered were greater than in the previous year. The shop-keepers probably combined not to offer better prices, with the result that the majority of the licenses was issued at the fixed price of Rs. 20 per shop. The falling off in Bijápur was due to the prevalence of scarcity in the district. The realizations during the year fell short of the sums due on account of tax on trees actually tapped, it having been found necessary to remit Rs. 40,000 of the revenue guaranteed on account of the bad season.

Revenue from Foreign liquor and country liquor excised at tariff rates.

31. The revenue from imported foreign liquors and Indian manufactured liquors excised at tariff rates for the year under report was less than that for the previous year by Rs. 4,437. The receipts from license fees for the privilege of vend and the extra fees for the appointment of agents to conduct the business of the shops, which are the only two items of revenue from the sale of foreign liquors credited to "Excise," amounted respectively to Rs. 89,954 and Rs. 1,497 as compared with Rs. 89,808 and Rs. 1,259 in 1890-91. The receipts on account of duty on country liquor excised at tariff rates in the Town and Island of Bombay declined to the extent of Rs. 14,185. Of this sum Rs. 13,146 represented the decline in the realizations from duty on spirits of wine imported from the Uran distilleries and from the Aska distillery in the Madras Presidency. In consequence of a rise in the price of German spirits, owing to a failure of the potato crops, the importations in the preceding year were abnormal. The decrease was, however, made up to the extent of Rs. 9,364, by increased receipts from the excise duty on Indian manufactured malt liquors, on which a duty of one anna per gallon had been imposed from the 1st January 1891. The sum of Rs. 17,637 realized on this account in 1890-91 represents, therefore, only the collections from the 1st January to the 31st July 1891.

Revenue from Intoxicating Drugs.

32. The receipts from intoxicating drugs showed an increase of Rs. 2,625, which occurred principally in Poona, Dhárwár and Bijápur, where the farms realized better prices on their auction-sale. The fluctuations in the other districts were trifling.

Miscellaneous Revenue.

33. The realizations credited under the head "Miscellaneous" are necessarily of a fluctuating nature. The decrease during the year under report amounted to Rs. 7,630. The realizations on account of establishment contributions were Rs. 828 in excess of those for the preceding year and the increase was principally in

(a) REVENUE.

the recoveries from the distillers in the Ratnágiri district, from whom a fee to cover establishment charges was levied at the rate of rupee one per gallon on the capacity of the still, subject to a minimum charge of Rs. 40 per still. The number of stills worked was greater by 16 than in the preceding year. On the other hand there was a decrease of Rs. 1,470 in the item "Confiscations and penalties" and of Rs. 6,988 under the head "Other receipts." To the latter head are credited, amongst other miscellaneous items, the cost price recovered from incoming farmers of the quantities of country spirits confiscated to Government from out-going farmers at the expiry of their contracts. This would account for the variations under "other receipts" in Thána, Kolába, Ratnágiri and Belgaum.

(b) EXPENDITURE.

34. As stated in the reports for previous years, this office is unable to furnish an account of the actual expenditure incurred in connection with the administration of the Abkári department. The expenditure of Abkári and Opium Departments is classed together under the major head "Excise," and as a general rule the same establishments do preventive duties for both the Departments.

Direct.

35. The following tables show the amounts debited, according to the statements received from the Accountant General, to "Excise," distributed in the first according to account headings, and in the second according to districts for the years 1890-91 and and 1891-92 respectively :—

TABLE No. I.

Items.	1890-91.	1891-92.
	Rs. a. p.	Rs. a. p.
Pay of Gazetted officers... ...	5,790 0 0	7,379 0 6
Pay of Establishment	2,27,153 11 3	2,23,723 0 4
Travelling allowance to Establishment	48,115 13 3	50,254 1 2
Official Postage	3,393 14 6	3,580 3 6
Service Telegrams	112 4 0	140 5 0
Rewards to informers and captors ...	14,883 0 7	19,164 3 2
Other items...	26,465 10 2	18,551 15 7
Total ...	3,25,914 5 9	3,22,792 13 3

TABLE No. II.

Districts.	1890-91.	1891-92.	Districts.	1890-91.	1891-92.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Ahmedabad	12,711 14 11	14,087 1 4	Sátára	4,623 7 5	4,825 14 11
Kaira, including the Panch Mahála	16,015 12 10	19,247 3 1	Belgaum	8,352 12 4	7,237 7 3
Broach	6,740 12 8	6,254 12 8	Dhárwár	13,444 12 2	9,097 6 11
Surat...	20,106 7 4	19,965 4 2	Bijápur	5,026 6 0	5,752 6 1
Thána...	43,417 7 4	38,437 5 9	Kánara	14,645 9 3	15,530 14 3
Násik...	11,008 13 3	11,439 11 9	Ratnágiri	20,634 5 10	19,226 3 8
Khándesh	35,391 10 1	35,787 1 9	Kolába	14,792 13 6	16,665 5 11
Ahmednagar	3,753 3 9	4,660 2 2	Bombay	73,320 12 2	76,442 6 1
Sholápur	7,256 9 1	7,490 5 1			
Poona...	9,670 11 5	10,635 12 5	Total ...	3,25,914 5 9	3,22,792 13 3

36. The amounts shown opposite Bombay, in Table No. II. above, represent the expenditure connected with the A'bkari and

FINANCIAL RESULTS. (1) EXPENDITURE.

Excise Opium establishments employed under the Collector of Land Revenue, Customs and Opium, Bombay, including the expenditure incurred in the supply of opium to the subordinate depôts in the mofussil, and in the purchase of liquor-testing instruments and measures. The expenditure connected with the Uran and Bhándup distilleries, controlled by the Collector of Salt Revenue, is also included in the amount shown opposite Bombay.

37. There was a decrease of Rs. 3,121 in the total expenditure during the year under report as compared with that in the preceding year. There was an increase of Rs. 1,589 in the item "Pay of gazetted officers," and a decrease of Rs. 3,431 in the item "Pay of establishment." The increase in the former was due to the acting allowances paid to the officer who officiated as Assistant Collector of Abkári, Bombay, during the absence of the permanent incumbent on three months' privilege leave, and the decrease in the latter, to the gradual absorption as vacancies occurred in other districts of the establishments originally entertained at the toddy distilleries in the Thána and Kolába Districts and subsequently placed temporarily, on the closing of the distilleries, on general preventive and detective duties in the Thána District. The expenditure on account of "Travelling allowances" and "Rewards" increased by Rs. 2,138 and Rs. 4,281 respectively, while that on account of "Other items" decreased by Rs. 7,914. The decrease was chiefly due to the non-recurrence of the initial expenditure incurred in 1890-91 in the establishment of the toddy distilleries in Ratnágiri and Kánara.

38. There does not appear to be any reason to modify the estimate submitted in the reports for previous years; regarding the proportion of the total expenditure debited to the head "Excise," which may fairly represent the cost of the Excise opium department, *viz.*, Rs. 30,000.

39. In the total amount of expenditure debited to "Excise," as detailed in paragraph 35 above, the following principal items of *annual* expenditure connected with the ábkári administration are not included :—

1.	Cost of Abkári Police	Rs.	.....
2.	Compensation to Bombay Municipality for loss of revenue previously derived by it from shop licenses ...	„	1,43,750
3.	Compensation to Native States whose ábkári rights have been leased or acquired	„	2,32,707

40. The amount, Rs. 82,512, entered in the statement in paragraph 6 above as cost of Abkári Police represents the cost of the sanctioned establishment and not the actual expenditure incurred during the year, the Accountant General being unable to furnish the latter figures to this office.

IV.—Statistics and Explanatory Remarks.

STATISTICS AND EXPLANATORY REMARKS.

INCIDENCE OF TAXATION.

41. The incidence of ábkári taxation per head of population according to the census returns of 1891 for each district of the Presidency proper for each of the last two years is noted in the following table. The corresponding particulars for Native States, the ábkári of which has been leased by the British Government, have not been given for the reason that the realizations do not include the receipts from foreign liquors, and intoxicating drugs, and in some cases those from toddy; but mostly those from country spirit only :—

British Districts and Native States.	Population according to the Census of 1891.	1890-91. Realization.	1890-91. Incidence of taxation per head of population.	1891-92. Realizations.	1891-92. Incidence of taxation per head of population.
		Rs.	Rs. a. p.	Rs.	Rs. a. p.
British Districts.					
Bombay	821,764	22,43,661	2 11 8	22,93,064	2 12 8
Ahmedabad	921,712	1,53,015	0 2 8	1,50,541	0 2 7
Kaira	871,589	23,859	0 0 5	31,333	0 0 7
Panch Mahála	313,417	36,730	0 1 11	40,547	0 2 1
Broach	341,490	1,42,957	0 6 8	1,74,691	0 8 2
Surat	649,989	8,95,403	1 6 1	10,66,642	1 10 3
Thána	904,868	8,70,149	0 15 5	9,61,471	1 1 0
Násik	843,582	1,80,899	0 3 5	1,91,131	0 3 8
Khándesh	1,493,742	6,38,273	0 6 10	6,35,505	0 6 10
Ahmednagar	888,755	98,687	0 1 9	98,067	0 1 9
Poona	1,067,800	5,67,228	0 8 6	5,74,231	0 8 7
Sholápur	750,689	1,71,811	0 3 8	1,75,447	0 3 9
Sátára	1,225,989	89,655	0 1 2	89,244	0 1 2
Belgaum	1,013,261	3,27,119	0 5 2	3,47,978	0 5 6
Dhárwár	1,051,314	4,32,673	0 6 7	3,73,141	0 5 8
Bijápur	796,339	2,61,819	0 5 1	1,74,301	0 3 6
Kánara	446,351	2,02,333	0 7 3	1,83,371	0 6 7
Ratnágiri	1,105,926	1,87,467	0 2 9	2,17,354	0 3 2
Kolába	509,584	2,99,651	0 9 5	3,29,921	0 10 4
Total ...	16,018,161	78,13,389	0 7 10	81,07,980	0 8 1
Native States.					
Cambay	89,345	17,138	.....	15,570	.....
Rewa Kantha States ...	92,085	18,546	.....	20,778	.....
Mahi Kantha States ...	19,255	2,478	.....	1,111	.....
Jawhár	52,796	16,475	.....	20,672	.....
Sudhágad	26,946	10,979	.....	12,108	.....
Khandesh Mewás	26,135	13,532	.....	15,934	.....
Akalkot	75,737	8,775	.....	5,852	.....
Deccan Jághirs	339,576	21,889	.....	21,663	.....
Southern MarathaCountry Jághirs	646,992	1,15,058	.....	90,848	.....
Sawnur	16,857	6,574	.....	6,017	.....
Total ...	1,385,724	2,31,444	.....	2,10,553	.....
Grand Total ...	17,403,885	80,44,833	.....	83,18,533	.....

42. The above table shows that the incidence of taxation per head of population was highest in Bombay, where it amounted to Rs. 2-12-8, and lowest in Kaira, where it was 7 pies. In Surat it was Re. 1-10-3 and in Thána Re. 1-1-0. In the remaining districts it varied from 10 annas 4 pies in Kolába to 1 anna 2 pies in Sátára. Compared with 1890-91, Bombay shows an increase of 1 anna, Kaira and the Panch Mahals 2 pies each, Broach 1 anna and 6 pies, Surat 4 annas and 2 pies, Thána 1 anna and 7 pies, Násik 3 pies, Poona and Sholápur 1 pie each, Belgaum 4 pies, Ratnágiri 5 pies and Kolába 11 pies; while there was a decrease of 1 pie in Ahmedabad, of 11 pies in Dhárwár, of 1 anna and 7 pies in Bijapur and of 8 pies in Kánara; the incidence in Khándesh, Ahmednagar and Sátára being unvaried. The incidence of taxation for the whole Presidency proper in 1890-91, with a population of 14,100,861 souls according to the census returns of 1881, was 8 annas 10 pies per head as given in paragraph 136 of last year's report, with an increase of 1,917,300 souls in the population according to the census returns of 1891; the incidence has been reduced to annas 7 and pies 10, *i.e.*, by one anna per head.

CONSUMPTION (a) Country Spirit.

43. The following statement shows the total consumption of country spirit in each district and in the whole Presidency, for each of the last two years, and the average rate of consumption per head of population. The quantities are given in gallons of strength of 25°U. P., and the population figures are according to the census returns of 1891 :—

STATISTICS AND EXPLANATORY REMARKS.

CONSUMPTION.

(a) Country Spirit.

District.	Population.	1890-91. Gallons.	1890-91. Rate of consumption per head of Population.	1891-92. Gallons.	1891-92. Rate of consumption per head of Population.
			Drams.		Drams.
Bombay	821,764	564,190	33·0	560,852	32·8
Ahmedabad	921,712	57,568	3·0	57,956	3·0
Kaira	871,589	15,133	0·3	13,097	0·7
Panch Mahâls	313,417	69,953	10·7	78,063	12·0
Broach...	341,490	70,354	9·9	65,916	9·3
Surat	649,989	345,745	25·5	300,683	22·2
Thâna	904,868	399,688	21·2	401,621	21·3
Násik	843,582	74,229	4·2	72,550	4·1
Khándesh	1,493,742	308,519	9·9	283,808	9·1
Ahmednagar	888,755	26,352	1·4	26,543	1·4
Poona	1,067,800	130,730	5·9	141,878	6·4
Sholápur	750,689	32,681	2·1	33,477	2·1
Sátára	1,225,989	19,770	0·8	21,763	0·9
Bijápur	796,339	24,679	1·5	18,790	1·1
Belgaum	1,013,261	62,922	3·0	55,468	2·6
Dhárwár	1,051,314	82,247	3·8	68,242	3·1
Kánara	446,351	49,404	5·3	49,615	5·3
Ratnágiri	1,105,926	62,055	2·7	79,450	3·4
Kolába	509,584	129,530	12·2	127,769	12·0
Total ...	16,018,161	2,525,749	7·6	2,457,541	7·4

44. The foregoing table indicates that the average rate of consumption per head is largest in Bombay, and lowest in Kaira and Sátára. Of the mofussil districts, Surat and Thána show comparatively very high rates. On the whole, there was a decrease of one-fifth of a dram per head. The decrease in Surat of 3·3 drams per head is satisfactory, though still leaving the consumption at a comparatively high figure, and is the result of the measures taken with view to the repression of drunkenness. The increase of 1·3 dram per head in the Panch Mahâls is due to the influx of labourers on account of railway construction operations, and must be considered as temporary. The fluctuations in the the rest of the districts amount to less than a dram per head. As in the case of the incidence of taxation per head, explained in paragraph 42, the result of the increase of population according to the census returns of 1891 has been to decrease by one dram the rate of consumption per head for 1890-91, as given in the table above and in the administration report for last year.

45. The total consumption for the Presidency proper decreased by 68,208 gallons. The consumption in Ahmedabad, the Panch Mahâls Thána, Ahmednagar, Poona, Sholápur, Sátára, Kánara and Ratnágiri increased, while that in Bombay, Kaira, Broach, Surat, Násik, Khándesh, Belgaum Dhárwár, Bijápur and Kolába decreased. The increase of 388 gallons in Ahmedabad and of 191 gallons in Ahmednagar was trifling, and the decrease of 14,005 gallons in Dhárwár and of 5,889 gallons in Bijápur was, as stated in paragraph 30 above, due to the scarcity prevailing in those districts. The large decrease of 45,062 gallons in Surat and the decrease of 1,679 gallons in Násik and of 1,761 gallons in Kolába were the result of the increase in duty and retail prices as noted in paragraph 21 above. The decrease of 2,036 gallons in Kaira is said to be due to fewer marriages among the low caste people, and that of 4,438 gallons in Broach to a lesser supply of the weaker spirit being available for consumption. The great decline of 24,711 gallons in Khándesh is ascribed to the poorness of the cotton crop and the rise in the price of food-grains owing to their export

to the tracts affected by scarcity, and the latter cause, coupled with the preference of the poor classes for toddy and of the better off classes for foreign wines and spirit, may also be assigned for the falling off of 7,454 gallons in Belgaum. The large increase of 11,148 gallons in Poona was confined to the city and cantonment, and as there was a large decrease of 16,608 gallons in the preceding year the consumption was more approximate to that of 1889-90. The large increase of 8,110 gallons in the Panch Maháls is attributable to a satisfactory season and the importation of labourers in connection with the railway construction operation. The small increase of 796 gallons in Sholápur is due to natural fluctuations, and the increase of 1,993 gallons in Sátára leaves the consumption, which fell off in 1890-91 when the rates were raised, still below that of 1889-90. In Thána the sales of toddy spirit declined by 11,607 gallons, while that of mowra increased by 13,540 gallons. On the whole there was an increase of 1,933 gallons.

As regards the fluctuations in Bombay, Kanara and Ratnágiri, it will be seen from the subjoined statement that the quantity of toddy spirit manufactured in Bombay during the year under report was less by 13,346 gallons, while that manufactured in Ratnágiri was more by 19,558 gallons than that manufactured in the preceding year; the quantity manufactured in Kanara being almost the same :—

	Toddy distilled.		Spirit manufactured.	
	1890-91.	1891-92.	1890-91.	1891-92.
	Gallons.	Gallons.	Gallons. 25° U.P.	Gallons. 25° U.P
Bombay	8,22,763	7,65,885	1,29,049	1,15,703
Kánara	1,98,938	1,75,606	21,183	21,177
Ratnágiri	4,71,945	6,22,859	64,595	84,153

At the beginning of the year as 1,705 additional cocoanut trees were licensed to be tapped, *vide* paragraph 48 below, an increase of toddy spirit was expected. That the expected increase turned into a decrease was due chiefly to the small yield per tree of 81·5 gallons of toddy and 12·5 gallons of spirit, 25° U. P. strength. The quantity available for consumption in Bombay was further reduced by the export to Thána of 3,025 gallons in terms of 25° U. P. strength. The result of the depletion of the store in Bombay was the placing on sale during the year of 28,776 gallons less than in the preceding year. A minor cause which contributed to the shortness of supply of toddy spirit to the public was the increase of duty by 2 annas per gallon, resulting in a rise in the price of the spirit. The limited supply of toddy spirit led to an increased consumption of 25,438 gallons of mowra spirit, and to a net decrease of 3,338 gallons in the total consumption. The consumption in Kánara increased slightly by 211 gallons;—had the district not suffered from scarcity, it would probably have increased largely. The large increase of 17,395 gallons in Ratnágiri was due to a more adequate supply of spirit than in the previous year, when the still-head duty system had been but newly introduced and was little understood.

(b) Raw Toddy.

46. The following statement shows the total consumption of raw toddy in each district of the Presidency, exclusive of the town and island of Bombay, for each of the last two years :—

STATISTICS AND EXPLANATORY REMARKS.

CONSUMPTION.

(*b*) Raw Toddy.

Districts.	1890-91.	1891-92.
	Gallons.	Gallons.
Ahmedabad	6,662	5,193
Kaira	.....	.....
Panch Mahâls	.....	.....
Broach	55,757	64,799
Surat	23,25,324	21,99,513
Thána	4,27,228	5,69,386
Násik	13,303	11,241
Khándesh	.....	.....
Ahmednagar	17,307	22,296
Poona	2,56,981	2,07,263
Sholápur	1,72,780	1,70,594
Sátára	.....	.....
Belgaum	2,74,428	2,49,956
Dhárwár	2,50,312	2,54,700
Bijápur	6,89,013	6,01,828
Kánara	3,38,729	3,07,368
Ratnágiri	6,45,085	5,73,308
Kolába	1,36,408	1,26,988
Total ...	56,09,317	53,64,433

47. The figures as to sales of toddy, which have been furnished by the licensed tree-foot booth and shopkeepers, are far from reliable. They appear on the face of them to be wrong, as in Thána, with a *decrease* in the number of trees tapped, *vide* statement given in paragraph 48 below, there would appear to have been an *increase* in the consumption of no less than 1,42,158 gallons Similarly, in the case of Dhárwár, with a fall in the number of trees tapped from 37,056 to 31,394, there would seem to have been a rise in the consumption from 2,50,312 gallons to 2,54,700 gallons. The variation in the yield of trees in different years would, no doubt, account to a certain extent for the disproportion ; but apparently not to the extent indicated in these figures. Moreover, the variations in the toddy-producing capacity of trees appear to have tended towards a *decline* during the year under report, and I am inclined to accept as more accurate the consumption figures given against Poona, Násik, Bijápur, Ratnágiri and Kolába, where, with an *increase* in the number of trees tapped, we have a *decrease* in the consumption.

Taking, however, the figures as they stand, there was a decrease of 244,884 gallons in the total consumption in the mofussil districts during the year under report. The decrease in Ahmedabad, Surat, Sholápur, Belgaum and Kánara, and the increase in Broach are more or less in correspondence with the fluctuations in the number of trees tapped.

The consumption of raw toddy from cocoanut and brab trees in the town and island of Bombay during 1890-91 and 1891-92 is estimated in the following table :—

Year.	Average yield per tree.	Total estimated yield.	Made into Spirit.	Balance.
	Gallons.	Gallons.	Gallons.	Gallons.
1890-91	101·7	13,36,236	8,22,763	5,13,473
1891-92	81·5	12,20,462	7,65,885	4,54,577

These figures show that the raw toddy available for consumption in 1891-92 was less by 58,896 gallons. In addition to the quantity estimated above must be taken the yield of 4,907 date and wild palm trees in 1890-91 and 4,900 in 1891-92, which is chiefly drunk raw. The results of the enquiries made since 1886-87, at the Dádar distilleries, regarding the somewhat disputed questions of the average outturn of toddy, are a variation in the outturn of toddy per cocoanut-tree from 81·5 gallons in 1891-92 to 103·6 in 1887-88, and a mean during the 6 years of 92·6 gallons. The cause of the unprecedentedly low outturn of 81·5 gallons in 1891-92 is said to be that the advantage of the heavy fall of 97 inches of rain was lost by its coming in sudden down-pours, which rushed off the land and were followed by long breaks with deficient moisture.

48. The subjoined statement shows the number of trees licensed to be tapped in each district of the Presidency during the year under report and in the preceding year. The cocoanut and brab trees shown opposite Bombay, Kánara and Ratnágiri include trees tapped for toddy for distillation. These were 3,373 in Kánara and 7,261 in Ratnágiri in 1890-91 as compared with 3,288 and 10,137 in 1891-92. The figures for Bombay cannot be separated, but the toddy distilled was as usual drawn almost wholly from cocoanut and brab trees :—

Districts.	1890-91.			1891-92.		
	Cocoanut.	Brab.	Date and wild Palm.	Cocoanut.	Brab.	Date and wild Palm.
Bombay... ...	12,455	636	4,907	14,160	768	4,900
Ahmedabad ...	...	36	445	...	...	460
Kaira	...	...	14	...	...	14
Panch Mahála ...	...	...	...	...	...	...
Broach	...	1,710	306	...	2,075	359
Surat	...	1,474	1,22,036	...	1,435	1,13,829
Thána	365	6,996	9,997	348	6,821	9,389
Násik	...	...	900	...	...	951
Khándesh ...	...	...	...	...	...	...
Ahmednagar ...	20	...	1,056	...	...	1,013
Poona	42	...	6,000	68	...	6,791
Sholápur ...	...	...	20,186	...	...	19,863
Sátára	3	...	4	...	...	14
Belgaum ...	...	...	27,763	...	...	26,889
Dhárwár ...	...	...	37,056	...	...	31,394
Bijápur	...	...	65,740	...	...	70,109
Kánara	7,493	...	4,164	7,251	...	4,176
Ratnágiri ...	17,517	...	149	20,833	...	...
Kolába	602	1,257	2,419	542	1,301	2,598
Total ...	38,497	12,109	3,03,142	43,202	12,400	2,92,749

There was a decrease of 10,393 in the number of date and wild palm trees tapped for raw toddy. The fluctuations were unimportant in districts other than Surat, Dhárwár, Bijápur and Bombay. In Surat the decrease was due, as stated above, to the increase in the rates of tree-tax and selling prices, while in Dhárwár it was due to the scarcity prevailing in the district. In Bijápur, though the total number of trees tapped during the year under report was larger than in the preceding year, the yield per tree was less in consequence of the scanty fall of rain. The number of trees tapped in Bombay rose from 17,998 to 19,828. Of the increase of 1,830 trees, 1,705 were cocoanut and 132 brab trees.

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CONSUMPTION.

(b) Raw Toddy.

The number of date trees tapped showed a small decrease of 7. The increase from 12,455 to 14,160 in the number of cocoanut trees tapped calls for explanation. In 1889-90 a rush for licenses caused 15,911 cocoanut trees to be tapped, with the result of a fall in the price of toddy spirit, and large uncleared stocks at the close of the year. In 1890-91 a re-action unduly lowered the number of trees tapped to 12,455 and caused a rise in the price of toddy spirits and low stocks at the close of the year. These conditions stimulated the demand for trees, and as noticed above 1,705 more cocoanut trees were taken for tapping than in the previous year.

(c) Foreign Liquors.

49. The following statement shows the sales by foreign liquor licensees of foreign imported liquors and country spirits excised at tariff rates in each district of the Presidency of Bombay for each of the last two years :—

Districts.	1890-91.					1891-92.				
	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable)	Spirits of Wine and other non-potable Spirits.	Fermented Liquors.	Wines.	Liqueurs.	Spirits (potable.)	Spirits of Wine and other non-potable Spirits.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons	Gallons.	Gallons.	Gallons.	Gallons.
Bombay	3,18,506	50,935	1,549	56,744	*	2,29,697	42,883	2,377	1,03,031	3,870
Ahmedabad ..	6,928	4,021	..	21,859	..	3,515	617	29	3,944	3
Kaira	2	13	..	126	..	1	9	..	128	...
Panch Mahâls ..	112	30	11	197	..	138	45	11	401	..
Broach	307	239	26	1,148	..	306	229	11	1,418	3
Surat	659	726	53	3,159	..	549	675	58	3,071	..
Thâna	1,637	1,075	71	5,374	1	909	956	33	3,932	..
Násik	857	406	7	2,439	6	2,122	405	8	2,990	11
Khándesh	3,188	446	..	2,787	..	3,246	672	2	3,633	4
Ahmednagar ..	5,723	566	275	4,119	9	2,074	493	270	3,615	8
Poona	15,184	9,801	370	21,064	10	66,460	5,389	788	17,892	117
Sholápur	1,278	382	9	2,372	..	1,042	252	9	2,238	7
Sátára	..	124	280	908	3	1,258	636	49	2,551	17
Belgaum	31,859	496	32	4,636	283	83,908	921	79	4,309	130
Dhárwár	1,023	312	6	2,845	1	4,246	1,554	56	15,746	..
Bijápur	69	50	1	427	..	119	174	..	614	64
Kánara	242	294	7	554	1	304	324	..	527	155
Ratnágiri	36	210	..	1,136	..	39	197	..	964	5
Kolába	10	38	123	359	..	351	236	131	1,148	1
Total ..	3,87,620	70,164	2,820	1,31,653	314	4,00,344	56,667	3,911	1,72,152	4,395

* Figures for 1890-91 not available.

The quantities entered in the foregoing table are those reported by the licensees; their accuracy cannot be vouched for. As under paragraph 2 of Section 16 of the Bombay Abkári Act, 1878, no license is required for the sale of any liquor not manufactured or produced in India, in its original casks or packages as imported, or in small quantities as *bonâ fide* samples, this Department has no means of ascertaining the quantities of foreign liquors sold under this concession. Similarly, owing to no permit being required under clause (*a*), Section 12 of the Act, for the transport of foreign liquors, this Department has no means of stating how much of the liquor, entered in the above table as sold by the wholesale licensees, passed into consumption within the Presidency or was exported to other Provinces. Nor can the sales shown against each district be assumed to represent the actual consumption of foreign liquors in that district. Part of the liquor sold by large firms in Bombay, Poona and other stations, is bought by shop-keepers at other stations. Similarly some of the Europe shop-keepers in Káthiáwár, Pálanpur, Mahikánta, the Nizam's territory, the Berárs, Central Provinces, &c., get their supplies from or through the principal Licensed Vendors in the neighbouring British district. Foreign liquor is also supplied by the Poona firms to many Government officers and others at out-stations.

50. As stated in paragraph 19, the Customs duty on foreign liquors imported by sea is credited to imperial revenues. The following statement, however, shows the quantities of the principal kinds of liquors imported into Bombay by sea in each of the last

CONSUMPTION.

(c) Foreign Liquors.

two years. The figures are for the revenue and not for the financial year:—

	1890-91.	1891-92.
	Gallons.	Gallons.
1. Ale, beer, porter, cider and other sorts of fermented liquors	802,800	712,926
2. Liqueurs	3,392	2,760
3. Brandy, whisky and other spirits ...	246,951	252,217
4. Champagne and other sparkling wines ...	15,262	13,971
5. Wines of other sorts	115,855	99,476
6. Perfumed spirits	6,616	8,407
Total ...	1,190,876	1,089,757

The importation of ale and other fermented liquors declined by 89,874 gallons, that of liqueurs decreased by 632 gallons, of champagne and other sparkling wines by 1,291 gallons and of wines of other sorts by 16,379 gallons. On the other hand, the imports of spirits increased,—of brandy, whisky and other spirits by 5,266 gallons and of perfumed spirits by 1,791 gallons. The imports of the former kinds of spirits were, however, less than those of 1889-90 by 5,096 gallons. The 712,926 gallons of fermented liquors imported did not, however, represent the full quantity of such beverages that was available during the year under report for consumption in the area supplied from Bombay, as Messrs. Meakin and Company's Brewery at Dapuri, in the Poona District, issued in addition 432,012 gallons of its beer and porter.

(d) Intoxicating Drugs.

51. The following statement shows the quantities of each of the different kinds of intoxicating drugs consumed in each district of the Presidency of Bombay during the year under report, as required by Government Resolution No. 6748 of the 22nd August last:—

Districts.	Bhang.	Ganja.	Majum.	Charas.	Gulkand.	Yakuti.	Bhoja.	Shri-khand.	Bálágoli.
	Sers.	Sers.	Sers.	Sers.	Sers.	Sers.	Sers.	Sers.	Sers.
Bombay ..	1,918	13,798	675	236	176	428	..	..	58
Ahmedabad ..	729	4,149	348	..	..	..	..	..	..
Kaira	257	2,139	14	..	..	..	..	..	..
Panch Mahals ..	261	940	257	..	1	..	..	..	..
Broach	415	1,827	..	..	..	..	..	..	..
Surat	1,400	1,840	120	..	..	..	..	..	..
Thana	..	3,212	..	..	..	..	..	..	..
Nasik	..	9,888*	10	..	111	113	..	..	..
Khandesh ...	..	13,354*	492	..	..	..	..	..	..
Ahmednagar ..	..	7,260*	336	..	..	..	..	..	..
Poona	1,724	11,366	393	..	116	120	..	138	..
Sholápur ...	..	4,272*	410	..	..	..	1,38,100	..	..
Satara	..	16,432*	..	..	..	..	..	..	..
Belgaum ...	..	7,581*	90	..	..	..	..	..	..
Dharwar ..	..	16,238*	7	..	..	..	..	..	..
Bijapur	..	4,568	..	..	..	..	..	..	..
Kanara	..	5,506	..	..	..	..	..	..	..
Ratnagiri ..	..	2,932	..	..	..	..	..	..	..
Kolaba	..	2,972	..	..	..	..	..	..	..
Total ..	6,704	1,31,264	3,152	236	404	661	1,38,100	138	58

* Inclusive of the quantity of Bhang sold for which no separate figures are available.

These figures have been tabulated from the accounts furnished by the farmers and are not altogether reliable.

52. The two following tables show (1) the number of shops licensed in each district for the sale of liquors and intoxicating

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Number of Shops.

drugs, (2) the average population, and (3) the average area to each shop of each class, for each of the last two years. The population therein given for both the years is according to the census of 1891:—

TABLE No. I FOR 1890-91.

Districts.	Number of Shops.								Average number of square miles to each Shop.				Average number of Population to each Shop.			
	Country spirit.	Toddy.					Foreign liquor.	Intoxicating drugs.	Country spirit.	*Toddy.	Foreign liquor.	Intoxicating drugs.	Country spirit.	*Toddy.	Foreign liquor.	Intoxicating drugs.
		Domestic consumption licenses.	Hawking licenses.	Tree-foot booths.	Shops.	Total.										
Bombay	335	...	50	68	100	218	179	77	·07	·1	·12	·29	2,453	3,770	4,591	10,672
Ahmedabad	71	...	...	...	5	5	13	50	54	764	294	76	12,982	1,84,342	70,901	18,434
Kaira	36	4	...	...	...	4	2	11	45	...	804	146	24,211	...	4,35,794	79,235
Panch Mahals	60	...	...	...	...	...	1	8	·27	...	1,613	538	5,224	...	3,13,417	1,04,472
Broach	65	1	...	65	21	87	4	11	22	17	363	132	5,254	3,971	85,372	31,045
Surat	313	7,431	14	28	262	7,735	14	27	5	5	119	62	2,077	2,138	46,428	24,074
Thana	364	567	...	247	251	1,065	27	23	11	8	146	171	2,486	1,817	33,514	39,342
Nasik	105	...	...	...	12	12	13	45	57	495	457	132	8,034	70,298	64,891	18,746
Khandesh	247	...	...	...	...	...	7	108	56	...	1,969	128	6,048	...	2,13,392	13,831
Ahmednagar	25	...	...	...	6	6	7	41	267	1,111	952	162	35,550	1,48,126	1,26,965	21,677
Poona	85	6	...	6	38	50	42	42	63	121	127	127	12,562	24,268	25,424	25,424
Sholápur	35	...	...	...	23	23	9	36	129	196	502	126	21,448	32,639	83,410	20, 852
Sátára	56	4	...	...	...	4	20	31	89	...	249	161	21,893	...	61,299	39,548
Belgaum	116	...	...	5	80	85	10	47	40	54	465	99	8,735	11,921	1,01,326	21,559
Dhárwár	126	...	...	...	94	94	9	44	36	48	504	103	8,344	11,184	1,16,813	23,893
Bijápur	75	...	...	...	129	129	4	36	77	44	1,439	160	10,618	6,178	1,99,085	22, 121
Kánara	180	...	...	3	110	113	7	18	23	34	559	217	2,480	3,950	63,764	24,797
Ratnágiri	206	15	...	3	84	102	8	11	19	45	490	357	5,369	12,712	1,38,241	1,00,539
Kolaba	155	14	...	96	65	175	6	10	12	11	300	180	3,288	3,165	84,931	50,958
Total ...	2,655	8,042	64	521	1,280	9,907	382	671	30	43	209	119	6,033	8,589	41,932	23,872

TABLE No. II FOR 1891-92.

Districts.	Number of Shops.								Average number of square miles to each Shop.				Average Population to each Shop.			
	Country spirit.	Toddy.					Foreign liquor.	Intoxicating drugs.	Country spirit.	*Toddy.	Foreign liquor.	Intoxicating drugs.	Country spirit.	*Toddy.	Foreign liquor.	Intoxicatig drugs.
		Domestic consumption licenses.	Hawking licenses.	Tree-foot booths.	Shops.	Total.										
Bombay	335	...	50	76	100	226	176	79	·07	·1	·12	·28	2,453	3,636	4,669	10,402
Ahmedabad	68	...	...	...	5	5	13	41	56	764	318	93	13,555	184,342	76,809	22,481
Kaira	36	4	...	...	...	4	2	12	45	...	804	134	24,211	...	435,794	72,632
Panch Mahals	59	...	...	...	...	...	1	8	27	...	1,613	538	5,312	...	313,417	104,472
Broach	65	1	...	55	39	95	4	11	22	15	363	132	5,254	3,633	85,372	31,045
Surat	310	9,944	11	31	261	10,247	14	25	5	5	119	66	2,097	2,145	46,428	26,000
Thána	365	543	...	215	260	1,018	27	24	11	8	146	164	2,479	1,995	33,514	37,703
Násik	105	...	...	...	10	10	13	45	57	594	457	132	8,034	84,358	64,891	18,746
Khándesh	247	...	...	...	...	...	9	105	56	...	1,532	131	6,048	...	165,971	13,226
Ahmednagar	25	...	...	...	5	5	7	41	267	1,333	952	162	35,550	177,751	126,965	21,677
Poona	85	12	...	4	40	56	42	42	63	122	127	127	12,562	24,268	25,424	25,424
Sholapur	35	...	...	...	22	22	9	36	129	205	502	126	21,448	34,122	83,410	20,852
Sátára	56	5	...	...	...	5	19	31	89	...	263	161	21,893	...	64,526	39,548
Belgaum	116	...	...	4	84	88	10	34	40	53	465	137	8,735	11,514	101,326	29,802
Dhárwár	126	...	...	...	100	100	8	44	36	45	567	103	8,344	10,513	131,414	23,893
Bijápur	75	...	...	...	130	130	3	33	77	44	1,919	173	10,618	6,126	265,446	24,131
Kánara	171	...	...	...	111	111	8	18	23	35	489	217	2,610	4,021	55,794	24,797
Ratnágiri	197	1	...	...	77	78	8	11	20	51	490	357	5,614	14,363	138,241	100,539
Kolába	157	16	...	71	103	190	6	10	11	10	300	180	3,246	2,929	84,931	50,958
Total ...	2,633	10,526	61	456	1,347	12,390	379	645	30	43	212	124	6,084	8,593	42,376	24,634

* In calculating the average area and average population to each toddy shop the number of domestic consumption licenses has been excluded.

Number of shops.

There was a decrease of 22 in the number of country spirit shops, of 3 in the number of toddy hawking licenses, of 65 in that of tree-foot booths for the sale of toddy, of 4 in that of foreign liquor shops and of 26 in that of shops for the sale of intoxicating drugs, while there was an increase of 67 in the number of toddy shops and of 2,484 in the number of domestic consumption licenses issued for toddy.

The number of shops is being diminished wherever diminution is possible without risk of inciting the sale of illicit liquor or drugs, shops being everywhere limited to the number actually required, and all shops which it is possible to dispense with being closed; wherever a new shop was opened, care was taken to ascertain previously the wishes of the residents.

Twenty-five country spirit shops were closed, *viz.*, 3 each in Ahmedabad and Surat, 9 each in Ratnágiri and Kánara and 1 in the Panch Maháls. On the other hand, 3 new shops were opened—2 in Kolába and 1 in Thána.

A misuse of the ordinary tree-foot booth licenses, specially in the Umbargaon, Máhim and Kalyán Tálukas of the Thána District, the Panvel Táluka of the Kolába District and the Anklesvar Táluka of the Broach District, led to the withdrawal of 32 such licenses in Thána, 25 in Kolába and 10 in Broach, with the result of the establishment of 9 additional toddy shops in Thána, 38 in Kolába and 18 in Broach.

The increase in the number of domestic consumption licenses in Surat is due to the great popularity of this kind of licenses in that district, as they keep the consumer independent of the shopkeeper.

Seven licenses for the sale of foreign liquors were not renewed *viz.*, one hotel and two refreshment-room licenses in Bombay and one shop license each at Ahmedabad, Sátára, Dhárwár and Bijápur; on the other hand, two new licenses were granted in Khándesh and one in Kánara. A refreshment-room was allowed at Bhusával, where there is a large number of Europeans and an ordinary shop at Páchora, which besides being a railway station is a trade centre for the táluka, to meet the wants of the mercantile community and of European travellers on their way to the Ajanta caves. A shop was opened at Bhatkal in Kánara where the need for one was felt.

Thirty shops for the sale of intoxicating drugs were closed and 4 new ones were opened. Nine shops were closed in Ahmedabad, 2 in Surat, 3 in Khándesh, 13 in Belgaum and 3 in Bijápur. While 2 new shops were opened in Bombay and one each in Kaira and Thána.

Offences against Ábkári laws.

53. The following statement shows the number of offences against the Ábkári laws in each district of the Presidency in each of the last two years. The cases falling under the principal heads, *viz.* (*a*) illicit distillation of spirits and possession of implements for the same and (*b*) illicit importation and possession of liquor, are shown separately:—

STATISTICS AND EXPLANATORY REMARKS.

Districts.	1890-91.					1891-92.				
	Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total		Illicit distillation and possession of implements, &c., for the same.	Illicit importation and possession of liquor.	Other miscellaneous offences.	Total	
				Cases detected.	Cases in which convictions were obtained.				Cases detected.	Cases in which convictions were obtained.
Bombay	1	43	19	63	59	...	15	14	29	23
Ahmedabad	...	22	26	48	47	...	22	28	50	50
Kaira	18	15	17	50	44	53	33	5	91	81
Panch Mahâls	15	30	3	48	48	41	48	...	89	83
Broach	...	10	5	15	14	4	8	2	14	12
Surat	24	38	39	101	92	186	46	33	265	245
Thána	408	50	71	529	441	595	35	57	687	563
Násik	36	3	26	65	61	44	12	40	96	83
Khándesh	44	71	17	132	121	113	157	54	324	276
Ahmednagar	3	2	17	22	21	3	2	8	13	11
Poona	...	18	16	34	26	...	14	19	33	26
Sholápur	...	6	4	10	8	...	6	9	15	11
Sátára	...	5	8	13	12	1	3	6	10	8
Belgaum	3	17	12	32	26	10	39	10	59	49
Dhárwár	...	3	33	36	8	2	14	13	29	25
Bijápur	...	9	18	27	23	...	3	5	8	8
Kánara	1	25	77	103	84	...	...	51	51	37
Ratnágiri	17	60	451	528	498	27	59	175	261	239
Kolába	5	7	10	22	15	32	5	8	45	33
Total ...	575	434	869	1,878	1,648	1,111	521	537	2,169	1,863

54. The total number of cases detected increased by 291. There was an increase of 536 in the number of cases of "Illicit distillation and possession of implements, &c., for the same" and of 87 in the number of cases of "Illicit importation and possession of liquor," while there was a decrease of 332 in the number of "Other miscellaneous offences."

55. In none of the 15 cases of illicit importation and possession of liquor in Bombay was any large quantity of liquor seized. There were no cases of illicit distillation in Ahmedabad; but the import of illicit liquor from the isolated Gáekwár villages, where liquor is said to be sold at cheaper rates, cannot be entirely prevented. It cannot be said that illicit distillation is carried on to any large extent in Kaira, though no doubt many cases exist of persons manufacturing a small quantity of liquor illicitly for immediate consumption, and the increase in the number of such cases, as well as in the number of cases of illicit importation and possession of liquor, detected during the year show that the work of the establishment has been more satisfactory. In the Panch Mahâls smuggling has not been put down altogether; but there is no reason to believe that illicit importation of liquor extensively prevails, though the number of cases detected during the year has risen from 30 to 48. There were very few complaints of illicit distillation in the Broach District and the number of cases detected was only 4. In Surat the prosecutions under both the first two heads of offences were more numerous, and notably for the offence of illicit distillation. These offences were for the most part committed by the Kaliparaj, and the Collector is of opinion that the increase in the number of cases detected is not wholly due to increased illicit manufacture, but to increased vigilance on the part of the Abkári Police and the farmer's private detective establishment. In Násik the cases of illicit distillation increased by 8. The offence is easily perpetrated there, owing to the facilities which exist in parts of the district for obtaining mowra. In Khándesh, both illicit distillation and smuggling are still rife, and cannot be put down with any measure of success, surrounded as the district is by foreign territory, and with large numbers of mowra trees scattered all over the country. The Preventive staff in the district, both official and private, were very active during the year, and some large seizures, both of liquor and opium, were made. Of the 324 cases detected, 113 were cases of illicit distillation; the majority of the cases occured in the Nandurbár táluka,

chiefly from the Nawapur Peta, where mowra trees are very numerous and the facilities for manufacturing great. Of the 157 cases of smuggling the majority occurred in the Sháháda táluka, where complaints of smuggling from the border shops of Barwáni are constantly received. Ahmednagar, Poona, Sholápur, Sátára and Bijapur may be said to be comparatively free from illicit distillation and smuggling, though there may occur a few cases of importation of contraband liquor in small quantities, chiefly in the Poona District, where the rate of still-head duty is so much higher than in the adjoining district of Thána. In Belgaum, the number of cases of smuggling detected increased from 17 to 39. The Collector reports: "This is perhaps due to the regular and more careful every-day search of the Goanese people at the stations on the frontier by the officers of the Customs Department specially appointed on the termination of the Treaty with the Goanese Government. This increase in cases of the kind was brought to my notice by the Superintendent of Police, Southern Maratha Railway, and I at once took steps again to notify the provisions of the law." Mr. Muir had found that the law was broken through ignorance on the part of smugglers and had, after the opening in 1888 of the railway from Belgaum to Dhárwár to Goa, taken similar steps with good results. There is not much illicit distillation or importation of contraband spirits in Dhárwár, and in Kanára there were no cases of smuggling detected; the convictions were chiefly for breach of license conditions. In Ratnágiri the prosecutions for petty offences declined from 451 to 175, the still-head duty system which had been introduced in the preceding year having been better understood by the farmers and shop-keepers. The Collector writes "there were some cases of illicit distillation and smuggling of liquor in the Vengurla, Málvan and Deogad tálukas and in the Mandangad Peta; the contraband liquor brought in was in most cases that manufactured from the juice of the cashew fruit. This liquor is chiefly used for medicinal purposes, and is smuggled from the Sávantvádi State and Goa."

56. In Thána the total number of cases of illicit distillation and possession of liquor rose from 458 to 630. Of the 630 offences 611 related to mowra and 19 to toddy. 466 out of the 611 were cases of illicit distillation of mowra. In Kolába the cases of illicit distillation and possession of liquor detected rose from 12 to 37. Of the 32 cases of illicit distillation, 31 were cases of illicit distillation of mowra.

57. The percentage of convictions to prosecutions was 86 per cent. as compared with 88 per cent. in 1890-91.

58. Among the Collectors of Districts, Mr. Sinclair (Thána), Mr. Silcock (Khándesh), Mr. Cumine (Ratnágiri), and Mr. Lely (Surat) have been conspicuous for the attention they have given to the ábkári management of their respective districts. Mr. Campbell, Collector of Bombay, has supervised the ábkári work of his important charge with his accustomed care and thoroughness; and Mr. Almon, Assistant Collector of A'bkári, Bombay, deserves praise for energetic and intelligent discharge of his duties throughout the year. More general interest in ábkári matters on the part of the Assistant and Deputy Collectors in charge of sub-divisions is much to be desired.

I have the honour to be,
Sir,
Your most obedient Servant,

A. D. CAREY,
Commissioner of Customs,
Salt, Opium and Ábkári.

APPENDIX

The various rates of Still-head Duty and Tree-tax and maximum selling prices

Names of Districts.	1890-91.																	
	Still-head duty per gallon.						Maximum selling price per gallon.						Still-head dut		
	Mowra or Molasses Spirit.			Toddy Spirit (exclusive of drawback allowance.)			Mowra or Molasses Spirit.			Toddy Spirit.			Mowra or Molasses Spirit.		
	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.
	Rs. a.	Rs. a.	Rs. a. p.	Rs. a. p.	As. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a. p.
Bombay	3 0	...	...	1 13 6	15 9	...	...	...	...	...	...	...	3 0	...	...
Thána ... Sáisetto and Bassein Tálukas	2 0	1 0	...	1 0 0	8 0	...	3 8	1 12	...	3 14	1 15	...	2 4	1 2	...
Máhim	1 8	0 12	...	0 8 0	4 0	...	3 0	1 8	...	3 6	1 11	...	1 12	0 14	...
Dahánu	1 8	0 12	...	0 8 0	4 0	...	3 0	1 8	...	3 6	1 11	...	1 12	0 14	...
Umbargaon	1 8	0 12	...	0 8 0	4 0	...	3 0	1 8	...	3 6	1 11	...	1 8	0 12	...
Six Inland Tálukas and Jawhár State	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 4	1 2	...
Panvel Táluka	2 0	1 0	...	1 0 0	8 0	...	3 8	1 12	...	3 14	1 15	...	2 4	1 2	...
Kolába ... ... Bagáyat portion of the Alibag Táluka	2 0	1 0	...	1 0 0	8 0	...	3 8	1 12	...	3 14	1 15	...	2 4	1 2	...
Rest of the district and Sudhágad Mahál ...	2 0	1 0	...	...	...	...	3 8	1 12	...	...	...	...	2 4	1 2	...
Deesa Cantonment ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Prántij Táluka, including Modása Mahál (except the villages of Deroli, Amodra and Indran) ...	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Ahmedabad ... Ahmedabad City and Cantonment and 10 miles round	2 6	1 5	...	...	...	...	3 12	2 4	...	...	...	...	2 6	1 5	...
Rest of the District ...	2 4	1 4											2 4	1 4	
Matar, Mehmadabad, A'nand, Nadiád and Borsad Tálukas and the town of Dákor	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Thásra Táluka, excluding the town of Dákor and Kapadvanj Táluka ...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	1 0	0 8	...
Isolated villages of Deroli, Amodra and Indran of the Modasa Mahal of the Ahmedabad District ...															
Kaira ... ... States of Cambay and Umotha and the Anghad village of Dodka Mewás.	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	2 4	1 4	...
Bhádarwa and Dodka Mewás, excluding the village of Anghad ...	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	2 4	1 4	...
Pándu Mewás															
Tálukas of Ghodásar and Haldárwas and the Bávisi village of Barmuwára ...	2 4	1 4	...	...	...	...	3 12	2 4	...	...	...	...	0 12	0 6	...
The Bávisi village of Mahisa and the Khádal Táluka...	1 0	0 8	...	...	...	...	2 4	1 8	...	...	...	...	2 4	1 4	...
Panch Mahále ... Godhra, Kálol and Hálol Tálukas	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	1 0	0 8	...
Dohad and Jhálod Tálukas.	...	...	...	...	...	...	2 4	1 4	...	...	...	...	0 12	0 6	...
Sánkheda Mewás	0 12	0 6	...	...	...	...	2 4	1 4	...	...	...	...	...	...	...
Broach ... ... Broach City and 10 miles round	2 6	1 5	...	...	...	...	2 4	1 2	...	...	...	...	0 12	0 6	...
Rest of the District... ...	2 4	1 4													
Surat City							3 12	2 4	...	...	...	...	2 6	1 5	...
Chorási Táluka	2 0	1 2	...	...	...	...							2 4	1 4	...
Olpád Táluka							3 4	2 0	...	...	...	...	2 8	1 6	...
Jalálpore Táluka													2 8B	1 6B	...
Párdi do.													2 4C	1 2C	...
Surat ... ... Bulsár Tá- luka ... A { Western... Eastern ...	1 8	0 11	...	...	...	...	2 12	1 8	...	...	...	...	2 8B	1 6B	...
Bardoli Tá- luka ... A { Western... Eastern ...													2 4C	1 2C	...
Mándvi Tá- luka ... A { Western... Eastern ...													2 0	1 0	...
Chikhli Tá- luka ... A { Western... Eastern ...													1 8	0 11	...
													2 0	1 0	...
													1 8	0 11	...
													2 0	1 0	...
													1 8	0 11	...
													2 0	1 0	...
													1 8	0 11	...
Násik ... ... Tálukas of Báglán, Kalvan, Peint and Málegaon ...	2 0	1 0	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Rest of the District ...													2 8	1 4	...
Khándesh ... Nawápur Petha, Akráni Pargana and the villages in the Taloda Táluka, situated within Mewás limits, the Dángs and Mewás States	0 12	0 6	...	...	...	...									
Rest of the district ...	2 0	1 0	...	...	...	...	2 4	1 6	...				0 12	0 6	...
Ahmednagar	3 2	1 10	...	...	...	...	3 8	2 0	...	...	...	...	2 0	1 0	...
Poona	3 10	1 14	...	...	...	...	4 8	2 8	...	...	...	...	3 2	1 10	...
Sholápur	3 2	1 10	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Sátára	3 8	1 13	...	...	...	...	4 8	2 8	...	...	...	...	3 2	1 10	...
Belgaum	3 10	1 14	...	...	...	...	5 0	2 12	...	...	...	...	3 2	1 10	...
Dhárwár	3 2	...	2 8 0	...	...	...	5 0	2 12	...	...	...	...	3 8	1 13	...
Bijápur	3 2	1 10	...	...	...	...	5 0	2 12	...	...	...	...	3 10	1 14	...
Kánara ... ... Above Ghát Tálukas ...	3 0	...	2 6 4	...	...	...	4 8	...	3 8	...	...	...	3 2	...	2 8 0
Coast Tálukas							4 8	2 8		...	...	...	3 2	1 10	...
Ratnágiri	...	...	...	0 7 0	...	0 5 7	...	...	3 8	...	...	...	3 0	...	2 6 4
	...	...	...	0 7 0	8 6	...	...	...	...	3 0	1 8	2 4	...	...	...

*No tree-tax was leviable in the
A Western and Eastern mean on the
B Applicable to the portion of the Táluka
C Do. do.
D Do. do.
E Do. do.
K Applicable to the 33 Coast villages of
L Applicable to the Táluka exclusive of

No. 1.

of Country Spirit and Toddy in force at the end of 1890-91 and 1891-92.

1891-92.									1890-91.				1891-92.			
per gallon.			Maximum selling price per gallon.						Tree-tax rates on		Maximum selling price per gallon of Toddy		Tree-tax rates on		Maximum selling price per gallon of Toddy	
Toddy Spirit (exclusive of drawback allowance.)			Mowra or Molasses Spirit.			Toddy Spirit.			Cocoanut and Brab.	Date and wild Palm.	At Booths.	At Shops.	Cocoanut and Brab.	Date and wild Palm.	At Booths.	At Shops.
25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.	25° U. P.	60° U. P.	40° U. P.								
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs.	As. p.	As. p.	Rs.	Rs.	As. p.	As. p.
1 15 6	1 0 10	...	...	...	...	...	...	...	12	6	4 6	...	12	6	4 6	.....
1 4 0	0 10 0	...	3 12	1 14	...	4 2	2 1	...	12	6	3 0	4 0	12	6	3 0	4 0
0 12 0	0 6 0	...	3 4	1 10	...	3 10	1 13	...	10	5			10	5		
0 12 0	0 6 0	...	3 4	1 10	...	3 10	1 13	...	7½	3	2 0	3 0	7½	3	2 0	3 0
0 8 0	0 4 0	...	3 0	1 8	...	3 6	1 11	...	5	2			5	2		
...	...	...	3 12	1 14	...	...	...	...	9	3	3 0	4 0	9	3	3 0	4 0
1 4 0	0 10 0	...	3 12	1 14	...	4 2	2 1	...	12	6			12	6		
...	...	...	3 12	1 14	...	...	...	...	12	6	3 0	4 0	12	6	3 0	4 0
...	...	...	3 12	1 14	...	...	...	...	9	3			9	3		
...	...	...	...	...	...	...	...	...	..	...	...	...	...	.....	.....	.....
...	...	...	2 4	1 4	...	...	...	...	3	1	9 0	9 0	3	1	9 0	9 0
...	...	...	3 12	2 4	...	...	...	...								
...	...	...	3 12	2 4	...	...	...	...	...	½	...	...	...	½	.....	.....
...	...	...	2 4	1 8	...	...	...	...								
...	...	...	3 12	2 4												
...	...	...	3 12	2 4												
...	...	...	2 4	1 4												
...	...	...	3 12	2 4	...	...	...	...	...	...	...	...	...	.....	.....	.....
...	...	...	3 4	1 8												
...	...	...	2 4	1 4												
...	...	...	2 4	1 4												
...	...	...	2 4	1 2												
...	...	...	3 12	2 4	...	...	...	...	5	2	4 0	4 0	5	2	4 0	4 0
...	...	...	3 12	2 4	...	...	...	...	6	3			7	4		
...	...	...	3 12B	2 4B	...	...	...	...	6	3			7	4		
...	...	...	3 8C	2 0C	...	...	...	...	6D	3D			7D	4D		
...	...	...	3 12B	2 4B	...	...	...	...	5E	2E	4 0	4 0	5½E	2½E	3 0	4 6
...	...	...	3 8C	2 0C	...	...	...	...	5	2			5½	2½		
...	...	...	3 4	1 14	...	...	...	...	5	2			5	2	3 0	4 0
...	...	...	2 12	1 8	...	...	...	...					5½K	2½K	3 0 K	4 6 K
...	...	...	3 4	1 14	...	...	...	...	5	2			4½L	1½L	2 0 L	3 0 L
...	...	...	2 12	1 8	...	...	...	...								
...	...	...	3 4	1 14	...	...	...	...	1½	½			1½	½		
...	...	...	2 12	1 8	...	...	...	...								
...	...	...	3 4	1 14	...	...	...	...	1½	½	3 0	3 0	1½	½	2 0	3 0
...	...	...	2 12	1 8	...	...	...	...								
...	...	...	3 4	1 14	...	...	...	...	3	1			3	1		
...	...	...	2 12	1 8	...	...	...	...								
...	...	...	3 8	2 0	...	...	...	...	6	2	...	9 0	6	2	.....	9 0
...	...	...	3 14	2 3	...	...	...	...								
...	...	...	2 4	1 6	..	...	...	...	6	2	...	...	6	2	.....	.....
...	...	...	3 8	2 0	...	...	...	...								
...	...	...	4 8	2 8	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	5 0	2 12	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	4 8	2 8	...	...	...	...	6	2	...	6 0	6	2	.....	6 0
...	...	...	5 0	2 12	...	...	...	...	6	2	...	6 0	6	2	.....	6 0
...	...	...	5 0	2 12	...	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	4 8	...	3 8	...	...	...	6	2	6 0	6 0	6	2	6 0	6 0
...	...	...	4 8	2 8	...	...	...	...	6	2	...	9 0	6	2	.....	9 0
...	...	...	4 8	...	3 8	...	...	...			...	6 0			.....	6 0
...	...	...	4 8	...	3 8	...	...	...	6	3	6 0	6 0	6	3	6 0	6 0
0 7 0	...	0 5 7	...	...	...	3 0	...	2 4								
0 7 0	0 3 6	...	...	...	...	3 0	1 8	...	6	3	4 6	4 6	6	3	4 6	4 6

Mándvi Táluka, North of the Tápti, west and east of the line of demarcation.
within 5 miles limit of the Surat City.
beyond 5 miles do. do.
within 10 miles do. do.
beyond do. do. do.
the Táluka.
the 38 Coast villages.

A. D. CAREY,
Commissioner of Customs, Salt, Opium and Abkári.

APPENDIX No. 2.

Abkari Revenue from all sources during 1890-91 and 1891-92.

Name of District.	Country Liquor.												Foreign Liquor and Country Liquor excised at Tariff Rates.				Intoxicating Drugs.			Miscellaneous.				
	Spirit.						Spirit and Toddy.	Toddy.																
	Still-head duty.	Deficiency in the amount of still-head duty guaranteed.	Farms for the manufacture and sale of spirit.	Farm for the sale of spirit.	Tree-tax on toddy for distillation.	Total Spirit.	Tree-tax on toddy for distillation and consumption.	Tree tax on toddy for consumption.	Deficiency in the amount of tree-tax guaranteed.	License fees.	Rent of Government trees tapped.	Total Toddy.	Total country liquor.	License fees.	Extra fees.	Country liquor excised at tariff rates.	Total.	License fees.	Extra fees.	Total.	Establishment contribution.	Confiscations and penalties.	Other receipts.	Total.	Grand Total.
										1890-91.														
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay ... ... { Mowra spirit ...	13,33,421	} ...	...	2,91,651	...	18,84,229	1,86,534	...	...	8,586	188	8,774	20,79,537	67,799	631	23,202	91,635	39,500	431	39,931	31,616	290	652	32,558	22,13,601
Toddy „ ...	2,59,157																							
Ahmedabad	1,34,414	...	7,440	...	...	1,41,854	...	481	...	...	...	481	1,42,335	1,500	10	...	1,510	5,832	81	5,913	3,000	...	300	3,300	1,51,648
Kaira...	43,220	...	...	...	...	43,220	...	7	...	...	...	7	43,227	165	25	...	190	1,025	31	1,056	2,400	...	...	2,400	46,873
Panch Mahals, including Sánkheda Mewás ... { Panch Mahals ...	18,510	...	16,000	} ...	...	49,608	...	...	...	...	13	13	49,621	50	...	...	50	321	35	356	1,800	...	8	1,808	51,835
{ Sankheda Mewas .	15,098	...	...																					
Broach	1,25,818	...	...	...	...	1,25,818	...	9,162	...	1,420	...	10,582	1,36,400	200	...	...	200	1,805	52	1,857	4,200	...	300	4,500	1,42,957
Surat	4,75,000	...	...	...	...	4,75,000	...	2,43,815	...	1,59,218	2,172	4,05,205	8,80,205	1,810	40	...	1,850	3,025	83	3,108	9,600	54	786	10,440	8,95,103
Thána...	7,29,089	...	...	...	...	7,29,089	...	98,767	...	27,744	81	1,26,592	8,55,681	4,829	130	...	4,959	5,251	57	5,308	13,800	310	6,566	20,676	8,80,624
Násik...	1,40,950	24,050	...	...	...	1,65,000	...	1,800	...	180	...	1,980	1,66,980	1,555	35	...	1,590	8,812	217	9,029	3,000	...	300	3,300	1,80,309
Khándesh	5,67,244	64,512	...	...	...	6,31,756	...	...	...	...	...	...	6,31,756	650	50	...	700	6,768	45	6,813	9,600	218	2,718	12,536	6,51,805
Ahmednagar	87,985	...	...	...	...	87,985	...	2,232	...	1,211	...	3,443	91,428	750	10	...	760	2,156	1,308	3,464	3,000	5	30	3,035	98,687
Poona...	5,15,000	...	...	...	...	5,15,000	...	12,252	...	8,776	...	21,028	5,36,028	4,728	110	17,637	22,475	14,100	118	14,218	4,800	1	1,116	5,917	5,78,063
Sholápur	98,472	21,528	...	...	...	1,20,000	...	40,372	9,628	...	...	50,000	1,70,000	950	30	...	980	9,236	32	9,268	4,800	8	417	5,225	1,80,168
Sátára	98,002	...	...	...	...	98,002	...	26	...	...	...	26	98,028	1,072	50	...	1,122	3,537	376	3,913	3,000	...	552	3,552	1,05,115
Belgaum	2,90,096	...	...	...	...	2,90,096	...	55,526	...	42,289	...	97,815	3,87,821	1,000	25	...	1,025	3,163	138	3,301	4,800	13	2,064	6,877	3,94,024
Dhárwár	3,05,302	9,698	...	...	...	3,15,000	...	74,112	...	63,872	...	1,37,984	4,52,984	1,200	40	...	1,240	9,550	212	9,762	4,800	113	1,258	6,171	4,70,157
Bijápur	73,884	21,116	...	...	...	95,000	...	131,480	20,085	...	...	1,51,565	2,46,565	350	30	...	380	2,525	50	2,575	3,000	49	300	3,349	2,52,869
Kánara ... ... { Ghát Tálukas ...	1,02,066	2,934	...	...	...	} 1,37,783	...	{ 12,447	213	...	} ...	53,104	1,90,887	500	5	...	505	4,423	100	4,523	4,669	1,475	283	6,418	2,02,333
{ Coast „ ...	8,725	3,820	...	...	20,238		...	24,765	...	15,679															
Ratnágiri	27,212	16,982	...	...	43,566	87,760	...	61,983	...	26,403	...	88,386	1,76,146	400	25	...	425	1,392	72	1,464	5,512	82	3,838	9,432	1,87,167
Kolába	2,65,959	...	...	...	...	2,65,959	...	29,253	...	2,495	...	31,748	2,97,707	300	10	...	310	4,105	709	4,814	7,500	...	299	7,799	3,10,630
Total ...	57,14,534	1,64,640	23,440	2,91,651	63,804	62,58,069	1,86,534	7,98,480	29,926	3,57,373	2,454	11,88,733	76,33,336	89,803	1,259	40,839	1,31,906	1,26,526	4,177	1,30,703	1,24,888	2,613	21,387	1,48,888	80,14,833
										1891-92.														
Bombay ... ... { Mowra Spirit ...	14,13,597	} ...	...	2,91,866	...	19,25,619	2,08,446	...	...	8,644	298	8,942	21,43,007	67,938	792	9,017	77,747	39,500	334	39,834	31,719	146	611	32,476	22,93,064
Toddy „ ...	2,20,156																							
Ahmedabad	1,32,000	...	7,440	...	...	1,39,440	...	460	...	...	...	460	1,39,900	1,400	35	...	1,435	5,832	88	5,920	3,000	...	301	3,301	1,50,556
Kaira...	46,520	2,480	...	...	...	49,000	...	7	...	...	...	7	49,007	165	15	...	180	1,025	39	1,064	2,400	...	7	2,407	52,658
Panch Mahals, including Sánkheda Mewás ... { Panch Mahals ...	20,150	...	18,000	} ...	...	54,269	..	...	...	...	14	14	54,283	50	...	...	50	495	35	530	1,800	...	3	1,803	56,666
{ Sankheda Mewas...	16,119	...	...																					
Broach	1,55,692	...	...	...	...	1,55,692	...	11,093	...	1,780	...	12,873	1,68,565	200	...	...	200	1,400	24	1,424	4,200	...	302	4,502	1,74,691
Surat...	6,19,766	...	...	...	...	6,19,766	...	2,86,941	...	1,42,997	1,433	4,31,371	10,51,137	1,760	50	...	1,810	2,701	73	2,774	9,600	507	814	10,921	10,66,642
Thána...	8,33,910	...	...	...	...	8,33,910	...	96,747	...	23,815	82	1,20,644	9,54,554	4,885	110	...	4,995	4,500	186	4,686	13,800	65	4,043	17,908	9,82,143
Násik	1,74,810	...	...	...	...	1,74,810	...	1,902	100	150	...	2,152	1,76,962	1,555	45	...	1,600	8,992	265	9,257	3,000	...	312	3,312	1,91,131
Khándesh	5,91,182	50,574	...	...	...	6,31,756	...	...	...	...	...	...	6,31,756	760	55	...	815	7,194	45	7,239	9,600	236	1,793	11,629	6,51,439
Ahmednagar	87,117	...	...	...	...	87,117	...	2,026	...	1,425	...	3,451	90,568	750	10	...	760	2,555	1,173	3,728	3,000	...	11	3,011	98,097
Poona	5,15,000	...	...	...	...	5,15,000	...	13,990	...	2,902	...	16,892	5,31,892	4,934	145	27,001	32,080	15,325	206	15,531	4,800	15	506	5,321	5,84,824
Sholapur	1,16,034	...	...	...	...	1,16,034	...	39,726	17,274	...	...	57,000	1,73,034	1,000	35	...	1,035	8,690	75	8,765	4,800	...	469	5,269	1,84,103
Sátára...	87,570	10,430	...	...	...	98,000	...	28	...	...	...	28	98,028	957	60	...	1,017	3,770	261	4,031	3,000	2	317	3,319	1,06,395
Belgaum	2,40,120	49,880	...	...	...	2,90,000	...	53,778	...	54,486	...	1,08,264	3,98,264	1,000	30	...	1,030	8,166	146	3,312	4,800	34	631	5,465	4,08,071
Dhárwár	2,27,409	...	...	...	...	2,27,409	...	62,788	...	88,061	...	1,50,849	3,78,258	1,100	35	...	1,135	11,180	224	11,404	4,800	3	769	5,572	3,96,369
Bijápur	54,284	306	...	...	...	54,590	...	1,00,218	12,987	...	...	1,13,205	1,67,795	250	15	...	265	3,510	85	3,595	3,000	5	300	3,305	1,74,960
Kánara ... ... { Ghát Tálukas ...	89,891	...	...	...	...	} 1,19,680	...	{ 12,600	663	...	} ...	54,075	1,73,755	550	10	...	560	4,292	105	4,397	4,353	64	242	4,659	1,83,371
{ Coast „ ...	8,706	1,355	...	...	19,723		...	23,706	...	17,106															
Ratnágiri	34,826	17,699	...	...	60,822	1,13,347	...	61,164	...	30,583	...	94,747	2,08,094	400	40	...	440	1,299	80	1,379	6,541	42	864	7,450	2,17,354
Kolába	2,95,098	...	...	...	...	2,95,098	...	29,454	...	3,067	...	32,521	3,27,619	300	15	...	315	3,625	842	4,467	7,500	24	2,104	9,628	3,42,029
Total ...	59,79,957	1,22,724	25,440	2,91,866	80,550	65,00,537	2,08,446	7,99,628	31,024	3,75,016	1,827	12,07,495	79,16,478	89,954	1,497	36,018	1,27,469	1,29,042	4,286	1,33,328	1,25,716	1,143	14,399	1,41,258	83,18,533

A. D. CAREY,
Commissioner of Customs, Salt, Opium and A'bkári.

PROVINCE OF SIND.

LIBRARY OF THE BOMBAY BRANCH OF THE ROYAL ASIATIC SOCIETY

No. 96 OF 1893.

REVENUE DEPARTMENT.

From

H. E. M. JAMES, ESQUIRE, I. C. S.,
Commissioner in Sind;

To

HIS EXCELLENCY THE RIGHT HONOURABLE LORD HARRIS, G.C.I.E.,
Governor and President in Council,
Bombay.

Commissioner's Office,
Camp Jacobabad, 14th January 1893.

MY LORD,

I have the honour to submit the following report on the administration of the Abkári Department of the Province of Sind for the revenue year 1891-92 ended on the 31st July 1892.

Principal sources of revenue.

2. As reported last year, and the information is only repeated for easy reference, the principal sources of ábkári revenue are—

(*a*) the manufacture and sale of intoxicating drugs other than opium and preparations of opium,

(*b*) the sale of foreign imported liquor and of certain special descriptions of country liquor excised at tariff rates, and

(*c*) the manufacture and sale of ordinary country liquor.

Intoxicating drugs and foreign and other liquor dutiable at tariff rates.

3. The revenue from intoxicating drugs, other than opium and preparations of opium, and from imported foreign spirits, is realized in the same way as in the Presidency; that from country liquor manufactured in Sind is raised on the still-head system. The statements submitted with this report include the excise duty paid at the place of distillation on the Uran liquor imported into Sind.

4. The sale of foreign spirits and spirit manufactured in India and treated similarly as regards duty, of strength below 15° U. P., continues to be prohibited. The rule is, however, relaxed in favour of the better sorts of home-bottled spirit, which are too expensive to enter into undue competition with country spirit.

5. Indian spirit excised at tariff rates is treated for administrative purposes in Sind as foreign imported spirits, *i.e.*, it is sold under licenses for the sale of foreign spirits, although the duty levied thereon is an item of excise revenue.

COUNTRY LIQUOR.

Toddy.

6. Almost all the liquor made and sold in the Province is distilled spirit. Toddy is drawn only in the Karáchi District and is consumed in a raw state, its use being confined to a few immigrants from the south. Only a few date trees are tapped, the owners preferring to keep them for fruit. The revenue from toddy is raised by farming the right of tapping the trees and selling the produce.

SPIRIT.

Changes during the year under report.

7. The system under which country liquor is supplied from the distilleries at Kotri and Uran was maintained during the year. The following slight changes were made:—

(*a*) The fees on wholesale country-liquor shops kept by distillers or others were remitted;

(*b*) The rule introduced in the preceding year, under which double fees were leviable when retail licenses were given to distillers, was rescinded;

(*c*) Licensees were, at the request of the Military authorities, prohibited from selling liquor to non-commissioned officers in uniform ;

(*d*) Distillers were required to maintain a reserve of 50 gallons of flavoured and 20 gallons of plain spirit up to the 15th June each year to meet sudden and special demands ;

(*e*) The storing of liquor in copper vessels was prohibited ;

(*f*) The licensees of hotels were prohibited from selling liquor to persons not resident in their hotels ;

(*g*) Permission was granted to pay still-head duty into any Huzúr or Táluka Treasury instead of into the Hyderabad Treasury.

The above changes were sanctioned by your Excellency's Government (*vide* Government Resolutions Nos. 4903, 6079, and 3809, dated the 18th July, 4th September, and 30th October 1891, respectively). Permission was also given as a tentative measure to the soaking of certain spices in the liquor manufactured at Kotri, as it appeared that the absence of the privilege tended to stimulate the smuggling of similar liquor from Khairpur. The sanction was only given after ascertaining by careful experiments that the obscuration resulting from the soaking would not be material.

Constitution and strength of Abkári Establishment.

8. No change was made during the year in the constitution and strength of the Abkári establishment, which remained as under :—

1 Distillery Inspector, Kotri	...	Working under the orders of the Collector of Hyderabad, subject to the general control of the Commissioner.			
1 Assistant do. do.	...				
1 Abkári Inspector, Hyderabad	...				
1 Do.	Karáchi	do.	Karáchi	do.	
1 Do.	Sukkur	do.	Shikárpur	do.	

Broad results.—Financial receipts.

9. I subjoin a statement showing the total revenue under each head in each District, and for the whole Province of Sind for the year under review as compared with the preceding year and the average of five years ending 1889-90 and with the estimated realization for the current year 1892-93 :—

Heads of Revenue.	Districts.	Annual average realizations of five years ending 1889-90.	Realizations in 1890-91.	Realizations in 1891-92.	Estimated for 1892-93.
Intoxicating Drugs.	Karáchi	38,787 0 0	43,600 0 0	42,000 0 0	50,000
	Hyderabad	23,655 0 0	31,525 0 0	29,335 0 0	30,000
	Shikárpur...	44,077 0 0	51,100 0 0	59,425 0 0	73,700
	Thar and Párkar... ...	2,040 0 0	2,790 0 0	2,875 0 0	3,500
	Upper Sind Frontier ...	7,542 0 0	7,495 0 0	8,000 0 0	8,110
	Total ...	1,16,101 0 0	1,36,510 0 0	1,41,635 0 0	1,65,310
Foreign and other Liquor dutiable at tariff rates.	Karáchi	8,185 7 7	10,076 0 0	9,717 0 0	9,500
	Hyderabad	997 0 0	2,007 0 0	1,933 0 0	2,000
	Shikárpur	1,604 0 0	2,566 0 0	2,630 0 0	2,510
	Thar and Párkar ...	35 0 0	50 0 0	50 0 0	50
	Upper Sind Frontier ...	236 0 0	279 0 0	200 0 0	200
	Total ...	11,057 7 7	14,978 0 0	14,530 0 0	14,260
Country Liquor. Spirit	Karáchi	1,54,335 5 11	1,93,145 2 0	2,09,773 12 0	2,25,000
	Hyderabad	1,46,457 0 0	1,86,498 2 0	2,00,915 8 0	2,03,000
	Shikárpur	89,231 0 0	1,01,218 4 8	1,22,012 15 4	1,22,000
	Thar and Párkar ...	5,970 0 0	9,763 13 0	11,478 7 0	12,000
	Upper Sind Frontier ...	22,215 0 0	20,592 11 4	20,156 0 0	20,100
	Total ...	4,18,208 5 11	5,11,218 1 0	5,64,336 10 4	5,82,100
Toddy	Karáchi	584 12 10	632 0 0	638 0 0	852
	Total ...	584 12 10	632 0 0	638 0 0	852
	Total of Spirit and Toddy together.	4,18,793 2 9	5,11,850 1 0	5,64,974 10 4	5,82,952

Heads of Revenue.	Districts.	Annual average realizations of five years ending 1889-90.	Realizations in 1890-91.	Realizations in 1891-92.	Estimated for 1892-93.
Miscellaneous	Karáchi	140 1 0	14 9 0	3 1 0	2
	Hyderabad	55 0 0	26 10 4	63 2 10	60
	Shikárpur...	121 0 0	35 0 4	31 14 10	30
	Thar and Párkar ...	7 0 0	.....	.....	...
	Upper Sind Frontier ...	109 0 0	82 15 3	68 0 0	80
	Total ...	432 1 0	159 2 11	166 2 8	172
Total Revenue from all sources.	Karáchi	2,02,032 11 4	2,47,467 11 0	2,62,131 13 0	2,85,354
	Hyderabad	1,71,164 0 0	2,20,056 12 4	2,32,246 10 10	2,35,060
	Shikárpur	1,35,033 0 0	1,54,919 5 0	1,84,099 14 2	1,98,240
	Thar and Párkar ...	8,052 0 0	12,603 13 0	14,403 7 0	15,550
	Upper Sind Frontier ...	30,102 0 0	28,449 10 7	28,424 0 0	28,490
	Grand Total ...	5,46,383 11 4	6,63,497 3 11	7,21,305 13 0	7,62,694
			Net increase Rs.	57,808 9 1	

10. There was a small decrease of Rs. 448 under foreign liquors, while all the other heads showed an increase as under:—

	Rs.	a.	p.
Drugs	5,125	0	0
Country spirit	53,118	9	4
Toddy	6	0	0
Miscellaneous	6	15	9
Total ...	58,256	9	1

The increase under country spirit is almost double that in 1890-91, when it amounted to Rs. 26,874-6-10.

Expenditure.

11. Subjoined is a table of the expenditure in the past two years in connection with Abkári, the total of 1891-92 showing an increase of Rs. 635-11-10 over the preceding year:—

	Establishment, including contingencies, 1890-91.			Establishment, including contingencies, 1891-92.		
	Rs.	a.	p.	Rs.	a.	p.
Karáchi	2,597	13	10	2,680	11	0
Hyderabad	8,029	6	2	8,568	4	1
Shikárpur	2,283	5	0	2,297	5	9
Thar and Párkar ...	.....			.....		
Upper Sind Frontier ...	.....			.....		
Total for the Province ...	12,910	9	0	13,546	4	10

The realizations of the two years minus the expenditure are contrasted below:—

	Rs.	a.	p.		Rs.	a.	p.		Rs.	a.	p.
1890-91 = (6,63,497	3	11)	−	(12,910	9	0)	=	6,50,586	10	11
1891-92 = (7,21,305	13	0)	−	(13,546	4	10)	=	7,07,759	8	2

Incidence of taxation.

12. The incidence of Abkári taxation in the Province of Sind is illustrated in the subjoined table. There has been an increase of 5 pies, 3 pies, 7 pies, and 1 pie, respectively, in the Karáchi, Hyderabad, Shikárpur and Thar and Párkar Districts. The calculations are based on the results of the Census of 1891 and the figures for the previous years, therefore, differ from those shown for those years in former

administration reports. The increase in the consumption of liquor is perhaps in a small way attributable to a reduction in cost, owing to the use of worm stills at Kotri, pot stills, the working of which is more expensive, having formerly been used in the manufacture of country liquor. But as competition amongst retailers is not keen, the main reason is undoubtedly the advancing prosperity of the Baniyas and other drinking classes in Sind, and the fact that retailers are now accustomed to the present system (*vide infra* paragraph 24).

District.	Population according to Census of 1891.	Realizations.			Incidence per Head.		
		Average of five years ending 1889-90.	1890-91.	1891-92.	During five years ending 1889-90.	1890-91.	1891-92.
		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Karáchi	5,64,880	2,02,032 11 4	2,47,467 11 0	2,62,131 13 0	0 5 9	0 7 0	0 7 5
Hyderabad... ...	9,18,646	1,71,164 0 0	2,20,056 12 4	2,32,246 10 10	0 3 0	0 3 10	0 4 1
Shikárpur	9,15,497	1,35,033 0 0	1,54,919 5 0	1,84,099 14 2	0 2 4	0 2 8	0 3 3
Thar and Párkar ...	2,98,203	8,052 0 0	12,603 13 0	14,403 7 0	0 0 5	0 0 8	0 0 9
Upper Sind Frontier.	1,74,548	30,102 0 0	28,449 10 7	28,424 0 0	0 2 9	0 2 7	0 2 7
Total ...	28,71,774	5,46,383 11 4	6,63,497 3 11	7,21,305 13 0	0 3 1	0 3 8	0 4 0

13. The number of shops of each description in each District in relation to area and population (according to the Census of 1891) is given below :—

		Karáchi District.			Hyderabad District.			Shikárpur District.			Thar and Párkar.			Upper Sind Frontier.			Total.		
Area in Square Miles		14,178			9,032			8,152			12,729			2,521			46,613		
Population		5,64,880			9,18,646			9,15,497			2,98,203			1,74,548			28,71,774		
		1889-90.	1890-91.	1891-92.	1889-90.	1890-91.	1891-92.	1889-90.	1890-91.	1891-92.	1889-90.	1890-91.	1891-92.	1889-90.	1890-91.	1891-92.	1889-90.	1890-91.	1891-92.
Drugs	Number of Shops	140	141	142	133	138	139	245	241	244	25	25	27	45	51	50	588	596	602
	Square miles to a Shop ...	101	100	100	68	65	65	33	34	33	509	509	471	56	49	50	79	78	77
	Population to a Shop ...	4,035	4,006	3,978	6,907	6,657	6,609	3,737	3,799	3,752	11,928	11,928	11,045	3,879	3,423	3,490	4,884	4,818	4,770
Foreign Liquor...	Number of Shops	51	71	63	8	7	7	15	14	24	1	1	1	2	3	1	77	96	96
	Square miles to a Shop ...	278	199	225	1,129	1,290	1,290	543	582	339	12,729	12,729	12,729	1,260	840	2,521	605	486	486
	Population to a Shop ...	11,076	7,956	8,966	1,14,831	1,31,235	1,31,235	61,033	65,393	38,146	2,98,203	2,98,203	2,98,203	87,274	58,183	1,74,548	37,296	29,914	29,914
Country Spirit...	Number of Shops... ...	76	77	78	106	95	99	97	98	91	9	14	14	22	22	25	310	306	307
	Square miles to a Shop ...	187	184	183	85	95	91	84	83	90	1,414	909	909	115	115	100	150	153	152
	Population to a Shop ...	7,433	7,336	7,242	8,666	9,670	9,279	9,438	9,342	10,060	33,134	21,300	21,300	7,934	7,934	6,981	9,264	9,385	9,354
Toddy	Number of Shops	9	9	9	...	...	...	...	...	...	...	...	...	...	...	...	9	9	9
	Square miles to a Shop ...	1,575	1,575	1,575	...	...	...	...	...	...	...	...	...	...	...	...	5,179	5,179	5,179
	Population to a Shop ...	62,764	62,764	62,764	...	...	...	...	...	...	...	...	...	...	...	...	3,19,086	3,19,086	3,19,086
Total	Number of Shops... ...	276	298	292	247	240	245	357	353	359	35	40	42	69	76	76	984	1,007	1,014
	Square miles to a Shop ...	51	48	49	37	38	37	23	23	23	364	318	303	37	33	33	47	46	46
	Population to a Shop of every kind	2,047	1,896	1,935	3,719	3,828	3,749	2,564	2,593	2,550	8,520	7,455	7,100	2,529	2,297	2,297	2,918	2,852	2,832

14. There has been an increase of six drug shops and one country liquor shop. In regulating the number of shops to be licensed, due care is taken that no increase is sanctioned unless the Commissioner is fully satisfied as to the necessity of such increase after consulting local opinion on the subject.

15. Details of the consumption of intoxicating drugs during the year are given below; information regarding the previous year is not available, as stated in the report for that year :—

Districts.	Bháng.		Charas.		Gánja.		Majum.	
	Mds.	s.	Mds.	s.	Mds.	s.	Mds.	s.
Karáchi	741	36	28	27	51	12	.....	
Hyderabad	1,120	15	14	11	39	37	0	18
Shikárpur	2,779	23	20	34	.....		.....	
Thár and Párkar	89	34	.....		20	20	.....	
Upper Sind Frontier... ...	319	38	5	30	.....		.....	
Total ...	5,051	26	69	22	111	29	0	18

Bháng and gánja are indigenous products, but some quantity is also imported from neighbouring Districts. Charas is chiefly obtained from Afghanistan. The amount realized under this head represents license fees recovered for the right of selling drugs.

16. The following statement shows separately the number of shops opened during the year for the sale of—

(a) Opium and

(b) Chandul and madat.

Districts.	Opium.		Chandul and Madat.	
	1890-91.	1891-92.	1890-91.	1891-92.
Karáchi	86	86	5	5
Hyderabad	97	96	3	3
Shikárpur	59	59	6	6
Thár and Párkar	46	47	...	...
Upper Sind Frontier	12	11	1	1
Total ...	300	299	15	15

Under recent orders the chandul and madat shops will soon disappear from these reports.

Consumption of Foreign Imported Liquors.

17. The imports of foreign liquors into Karáchi during the past two years, as reported by the Collector of Customs, Karáchi, are contrasted below :—

Description.	Rate of duty per gallon.	Number of Gallons imported.					
		1890-91.			1891-92.		
		From Foreign Ports.	From Coast Ports.	Total.	From Foreign Ports.	From Coast Ports.	Total.
		Gal.	Gal.	Gal.	Gal.	Gal.	Gal.
Liquors— Ale, Beer, and Porter ...	At 1 anna per gallon.	3,34,035	9,005	3,43,040	3,42,679	13,984	3,56,663
Spirits— Brandy, Gin, Whisky, &c. ...	At Rs. 6 and 8 per gallon and at 5 per cent.	99,858	1,083	1,00,941	98,193	412	98,605
Wines and Liqueurs— Champagne, Claret ... Port, Sherry and other sorts	Rs. 6, 2½ and 1 per gallon.	42,416	1,218	43,634	42,516	1,658	44,174
Total ...	.....	4,76,309	11,306	4,87,615	4,83,388	16,054	4,99,442

18. The above figures, however, furnish no indication as to the actual consumption in Sind, as they include imports for the Punjáb and other parts of India.

19. The detail of the sales effected at the several shops throughout the Province of Sind during the year under review is given in the following table :—

Districts.	Fermented Liquors.	Spirits.							Wines.				Liqueurs.	Total.
	Ale, Beer and Porter.	Brandy.	Whisky.	Gin.	Old Tom.	Indian Rum.	Imported Rum.	Spirits of Wine.	Port.	Sherry.	Claret.	Other Wines including Champagne.		
	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.	Doz. qts.
Karáchi District ...	24,643 9½	7,884 0	5,031 10	549 0	251 8½	16 8½	352 6	40 9	784 5½	329 4	1,145 0½	1,298 8	222 2	42,549 11½
Hyderabad District ...	12,685 1	2,746 2	694 7	22 5½	38 10	...	33 6	7 3	184 9½	37 3½	121 10½	91 11	43 7½	16,707 4½
Shikárpur District ...	1,425 1	1,282 2	958 10	66 5	34 5	...	58 9½	...	89 7½	12 6	54 0	83 3	51 11½	4,117 0½
Thar and Párkar District	...	23 1	8 3	...	...	...	...	...	...	...	...	0 3	...	31 7
Upper Sind Frontier District	42 ½	138 1½	39 11	8 ½	5 3	...	8 7½	...	11 4	1 10	2 9	8 5	...	266 4
Total ...	38,796 0	12,073 6½	6,733 5	645 11	330 2½	16 8½	453 5	48 0	1,070 2½	380 11½	1,323 8	1,482 6	317 9	63,672 3½

20. The above figures in some cases include sales by one shop-keeper to another, the actual consumption being thereby slightly exaggerated. District officers have now been instructed to exclude such sales from their statements in future.

21. Details of the sale of each kind of liquor during 1890-91 not being available, no fair comparison is possible.

22. In addition to the quantities shown above, the following sales were made at Karáchi to troops in Sind, Baluchistán and the Punjáb; the details regarding Sind are not separately available :—

European fermented liquor	3,164	hogsheads.
Port Wine	27	quarts.
Claret	6	„
Wines, other sorts	21	„
Brandy	132	„
Whisky	248	„
Old Tom	80	„

23. The small sales in the Thar and Párkar District are accounted for by the fact that imported foreign spirits are consumed in that District more as medicine than otherwise, and in this part of the country opium to a considerable extent takes the place of spirits.

Consumption of country spirits.

24. Details of the consumption of country liquor manufactured locally and imported from Uran during the past 6 years are shown below, the figures of 1886-87 being entered for the purpose of comparing the present consumption with that in the last year of the farming system, so far as it can be ascertained. It is worthy of notice that the consumption of country liquor has for the first time overtaken and passed the consumption in 1886-87, the last year of the farming system, and that up to the year under report the great and steady increase in the revenue obtained under the central distillery system has taken place with a consumption hitherto less than that recorded under the farming system. The gradual increase in consumption from 1,02,310 gallons in 1887-88, the first year of the new system, to 1,43,455 gallons in 1891-92 is mainly due to the distillers and dealers having gradually become better acquainted with their business and to the opposition which was at first excited by the introduction of the new system having ceased. A reference to previous reports will show that this result was anticipated from the first; and as the old farming system afforded many facilities for illicit distillation and smuggling, it may be concluded that there is still room for a further increase.

Name of District.	1886-87.	1887-88.	1888-89.	1889-90.	1890-91.	1891-92.	Total.
	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.	Gallons.
Karáchi	36,927	42,280	51,384	52,362	52,103	56,905	2,91,961
Hyderabad	37,208	32,700	43,707	44,778	44,620	48,464	2,51,477
Shikárpur	46,144	20,803	21,690	24,616	25,428	30,025	1,68,706
Thar and Párkar	2,454	1,090	1,809	1,890	2,481	2,819	12,543
Upper Sind Frontier	11,763	5,437	5,902	5,952	5,624	5,242	39,920
Total for the whole Province of Sind	1,34,496	1,02,310	1,24,492	1,29,598	1,30,256	1,43,455 a	7,64,607

25. There has been an increase in the consumption of liquor on the figures of the previous year in every District except the Upper Sind Frontier, where there is a decrease of 382 gallons. The consumption in the Shikárpur and Upper Sind Frontier Districts has not yet reached the level of 1886-87—the last year under the farming system: it is believed, therefore, that smuggled liquor finds its way into these Districts from Khairpur and Khelat. Proposals are under consideration for improving the Preventive Establishment, which it is hoped will considerably check, if not entirely prevent, the illicit import of liquor.

Local Statistics and Remarks.

26. The system of administration continued uniform throughout the Province.

27. Details of foreign liquor licenses granted during the past two years are given in Appendix A. While the total number of licenses issued in 1891-92 was the same as in 1890-91, *viz.*, 96, there was a slight falling off of Rs. 448 in the amount of fees realized.

Foreign Liquor license fees.

28. Importers' and retail licenses are granted only in the Karáchi District. The former are issued only to firms doing a large business and permit the sale of liquor in quantities not less than 2 gallons at a time; the latter are issued on payment of fees ranging from Rs. 500 to Rs. 700, and permit the sale of foreign liquor in any quantity, consumption on the premises being also allowed.

29. Wholesale licenses permitting the sale of liquor in quantities not less than a pint at a time and prohibiting consumption on the premises are granted on fees varying from Rs. 50 to Rs. 500.

30. A comparative statement of the wholesale and retail country liquor licenses granted in the past two years is appended marked B. The total number of licenses was the same in both years, but there was a decrease of Rs. 5,524-1-4 in the amount of fees realized in 1891-92, which is mainly due to the abolition of fees for wholesale licenses and the rescission of the rule requiring the payment of double fees in the case of retail licenses given to distillers.

Country Spirit license fees.

31. The quantity of liquor manufactured at the Kotri Distillery and also that imported from Uran during 1890-91 and 1891-92 are shown in Appendix C. From the figures given below it will be seen that while there has been an increase in the consumption of both kinds of liquor, the mowra liquor from Uran continues to rather more than hold its own, and bids fair to drive Kotri liquor below 22° U.P. out of the field.

Distillery operations.

	1890-91.	1891-92.
Kotri.		
Below 22° U.P.	13,883	6,099
Above 22 U.P.	81,289	97,615
Uran.		
Below 22° U.P.	29,054	30,913
Above 22 U.P.	6,032	8,827

There is only one public distillery in Sind located at Kotri, which is placed for administrative purposes under the Collector of Hyderabad. Licenses are issued for the right to distil on payment of a fee of Re. 1 per gallon of the capacity of each still, subject to a minimum charge of Rs. 40. The liquor manufactured is of two kinds :—

(1) Between 25° and 22° U.P. chargeable with duty at Rs. 3 per gallon. The quantity consumed in the Thar and Párkar District is, however, liable to a special rate of Rs. 2-13-0 per gallon.

(2) Between London proof and 12° U.P. chargeable with a still-head duty of Rs. 4 per gallon for all districts except Thar and Parkar, the rate for which is Rs. 3-13-0 per gallon.

The average strength of liquor manufactured during the year was 6·2° U.P. for strong and 23·3° U.P. for weak liquor. The cost of manufacture was as under :—

			Weak.			Strong.		
			Rs.	a.	p.	Rs.	a.	p.
Plain	Per gallon.	Pot still ...	1	4	0	1	8	0
		Worm still ...	1	4	6	1	6	6
Ordinary flavoured	,,	Pot still ...	1	6	0	1	10	0
		Worm still ...	1	4	0	1	8	0
Highly spiced ...	,,	Pot still ...	1	13	0	2	1	0
		Worm still ...	1	10	0	1	14	0

No maxima prices are fixed by Government for sales at the distillery. The introduction of a worm still at the Kotri distillery has had the effect of reducing prices, which are now generally as under :—

		Ex-duty. Weak.			Strong.		
		Rs.	a.	p.	Rs.	a.	p.
Plain ...	Pot still ...	1	7	0	1	13	0
	Worm still ...	1	5	6	1	9	6
Flavoured ...	Pot still ...	1	10	0	2	4	0
	Worm still ...	1	7	6	1	11	6

The maxima retail selling prices fixed are :—

		Ex-duty. Weak.			Strong.		
		Rs.	a.	p.	Rs.	a.	p.
Plain spirit ...	per gallon ...	1	8	0	2	0	0
Flavored ...	„ ...	2	0	0	2	12	0

There were 15 distillers licensed during the year. The number of stills used was 51, with an aggregate capacity of 3,495 gallons, the fees realized on which amounted to Rs. 3,495 ; Rs. 2 were also recovered for stills hired.

The figures of 1890-91 are given below :—

18 distillers.

59 stills with aggregate capacity 3,671 gallons.

Fees realised Rs. 3,671. Annas 8 realized as fee for hiring the still of another distiller.

32. The Special Salt Inspector in Sind continued to do good work in connection with the detection of cases against the Ábkári laws. The more extended employment of the Salt Preventive Establishment on Ábkári work forms part of the proposals for the improved Preventive Establishment referred to above in paragraph 25.

Offences against A'bkári Laws.

33. The number of offences against the Ábkári laws disposed of during the past two years are contrasted in the subjoined statement :—

District.	1890-91. Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fines recovered.	Cases upset on appeal.	Reward paid to informers.	1891-92. Number of cases reported.	Number of persons concerned.	Number of persons arrested.	Number of persons convicted.	Number of persons who paid fine.	Number of persons who suffered imprisonment.	Amount of fines recovered.	Cases upset on appeal.	Reward paid to informers.	Remarks.
							Rs. a. p.		Rs. a. p.							Rs. a. p.		Rs. a. p.	
Karáchi	12	15	15	12	12	..	173 0 0	..	35 0 0	6	6	6	5	5	..	185 0 0	..	35 0 0	
Hyderabad	19	24	24	14	14	..	354 0 0	..	39 0 0	27	28	28	27	26	1	423 0 0	..	50 0 0	
Shikárpur	47	55	55	44	43	1	542 0 0	..	119 8 0	46	51	51	48	47	1	1,205 0 0	*2	284 8 0	*1 reversed 1 modified.
Thar and Párkar ..	..	..	..	..	..	..	.....	..	.....	3	3	3	3	3	..	75 0 0	..	20 0 0	
Upper Sind Frontier.	33	40	40	35	33	2	554 11 0	..	387 8 0	17	19	19	16	15	1	128 3 0	..	58 8 0	
Total ..	111	134	134	105	102	3	1,623 11 0	..	580 11 0	99	107	107	99	96	3	2,016 3 0	2	447 11 0	

Of the offences shown in 1891-92, 1 was the sale of liquor without a license and 9 were cases of illegal importation or possession of liquor, the remaining being of illegal importation or possession of intoxicating drugs and of breaches of license conditions. There were no cases of illicit distillation.

I have the honour to be,
My Lord,
Your Lordship's most obedient Servant,
H. E. M. JAMES,
Commissioner in Sind

APPENDIX A.

Foreign Liquor Licenses.

District and Locality.	1890-91.													1891-92.											
	Importers' Licenses—Rs. 500, 250, 100, and 50.			Wholesale Licenses—1st Class Rs. 500, 2nd „ „ 400, 3rd „ „ 300, 4th „ „ 200, 5th „ „ 100 and Rs. 50.			Retail Licenses—Rs. 700, 600 and 500.			Hotel, Refreshment-room and Billiard-room Licenses—Rs. 700, 100, 75, 50 and 25.			Total Licenses of all kinds.		Importers' Licenses—Rs. 500, 200, 100 and 50.			Wholesale Licenses—1st Class Rs. 500, 2nd „ „ 400, 3rd „ „ 300, 4th „ „ 200, 5th „ „ 100 and Rs. 50.			Retail Licenses—Rs. 700, 600 and 500.			Hotel, Refreshment-room and Billiard-room Licenses—Rs. 700, 100, 75, 50 and 25.			Total Licenses of all kinds.	
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.
	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.	Rs.		Rs.		Rs.
Kardchi District.																											
Karáchi Town and Cantonment.	500 250 100 50	1 1 1 5	500 250 100 250	500 400 300	1 1 (*a*)6	500 400 1,703	700 600	5 1	3,500 601	700 100 *b* 2 1	1 4 1 35	700 400 2 35	63	8,941	500 100 50	1 1 5	500 100 250	400 300	2 5	800 1,502	700 600	(*a*)5 1	3,151 601	700 (*a*)600 (*a*)100 (*b*)1	2 1 5 22	1,400 150 451 22	50	8,927
		8	1,100		8	2,603					41	1,137															
Tatta (Jungshai)	...	...	...	...	...	.....	...	...	.....	50	1	51	1	51	...	...	...	...	...	.....	...	...	.....	50	1	51	1	51
Kotri	...	...	...	300	3	904	...	...	.....	50	3	154	6	1,058	...	...	...	300	(*a*) 2	503	...	...	.....	50 (*b*) 1	3 5	153 5	10	661
Manjhand (Laki)	...	...	...	...	...	...	...	...	.....	25	1	26	1	26	...	...	...	...	...	.....	...	...	.....	25	1	27	1	27
Dadu	...	...	...	...	...	.....	...	...	.....	...	...	.....	...	...	...	...	..	...	...	.....	...	...	.....	50	1	51	1	51
Total ...	...	8	1,100	...	11	3,507	...	6	4,101	...	46	1,368	71	10,076	...	7	850	...	9	2,805	...	6	3,752	...	41	2,310	63	9,717
Hyderabad District.																											
Hyderabad Town	...	...	...	500 400 300 200 150	1 1 2 1 2	2,007	...	...	.....	...	...	.....	7	2,007	...	...	...	500 400 300 200	1 1 2 2	1,908	...	...	.....	25	1	25	7	1,933
					7														6								
Shikárpur District.																											
Shikárpur	...	...	...	200	2	402	...	...	.....	...	..	.....	2	402	...	...	...	200	2	402	...	...	.....	...	...	.....	2	402
Sukkur	...	...	...	400	4	1,602	...	...	.....	100 75 50 (*b*) 5	1 1 1 1	233	8	1,835	...	...	...	400	4	1,603	...	...	.....	100 75 50 (*b*) 5 (*b*) 1	1 1 1 1 9	101 76 51 5 9	17	1,845
Ruk (Nausharo)	...	...	...	...	...	.....	...	...	.....	50	1	51	1	51	...	...	...	...	...	.....	...	...	.....	50	1	54	1	54
Reti (Ubauro)	...	...	...	...	...	.....	...	...	.....	25	1	26	1	26	...	...	...	...	...	.....	...	...	.....	25	1	27	1	27
Lárkhána	...	...	...	200	1	201	...	...	.....	...	...	.....	1	201	...	...	...	200	1	201	...	...	.....	...	...	.....	1	201
Rádhan (Mehar)	...	...	...	...	...	.....	...	...	.....	50	1	51	1	51	...	...	...	...	...	.....	...	...	.....	50	2	101	2	101
Total ...	...	...	...	...	7	2,205	...	...	.....	...	7	361	14	2,566	...	..	...	...	7	2,206	...	...	.....	...	17	424	24	2,630
Thar and Párkar District.																											
Umarkot	...	...	...	50	1	50	...	...	.....	...	...	.....	1	50	...	...	...	50	1	50	...	...	.....	...	...	.....	1	50
Upper Sind Frontier District.																											
Jacobabad	...	...	...	200	1	203	...	...	.....	75 1	1 (*b*)1	76	3	279	...	...	...	200	1	200	...	...	.....	...	...	.....	1	200
Grand Total ...	...	8	1,100	...	27	7,972	...	6	4,101	...	55	1,805	96	14,078	...	7	850	...	24	7,169	..	6	3,752	...	59	2,759	96	14,530

(*a*) Granted for broken periods. (*b*) Temporary stalls. NOTE.—The "Fees realized" include Agents' Fees.

H. E. M. JAMES,
Commissioner in Sind.

APPENDIX

Country Liquor

1890-91.

District and Locality.	Wholesale Licenses. Rs. 50.			Retail Licenses Rs. 250, Rs. 200 and Rs. 150 for Karáchi, Hyderabad, Sukkur, Shikárpur and Rohri and at Fees ranging from Rs. 6 to Rs. 200 for other towns and rural villages.			Temporary Licenses.			Total.		No. of shops, excluding temporary stalls, at the end of the year.
	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.	
			Rs. a. p.			Rs. a. p.			Rs. a. p.		Rs. a. p.	
Karáchi District.												
Karáchi City and Cantonment	50	7	358 0 0	500	1	(a) 502 0 0	...	...	...	32	6,194 0 0	30
				250	18	4,529 0 0	...	...	...			
				200	3	607 0 0	40	1	41 0 0			
				150	1	151 0 0	6	1	6 0 0			
					23	5,789 0 0		2	47 0 0			
Rest of the District	...	...	...	400	3	1,203 0 0	10	1	10 0 0	45	3,622 9 4	44
				200	1	203 0 0						
				100	5	508 0 0						
				80	4	326 0 0						
				75	4	303 0 0						
				50	16	814 0 0						
				40	1	41 0 0						
				25	8	(b) 193 9 4						
				12	2	(b) 21 0 0						
				...	...	.....						
					44	3,612 9 4						
	...	7	358 0 0	...	67	9,401 9 4	...	3	57 0 0	77	9,816 9 4	74
Hyderabad District.												
Hyderabad City and Cantonment	50	2	100 0 0	500	8	6,291 0 0	...	...	...	20	6,391 0 0	20
				250	6							
				300	1							
				150	3							
Rest of the District	No fee	2	2 0 0 Agent's fee	200	4	4,438 0 0	...	...	...	75	4,440 0 0	75
				100	19							
				50	22							
				25	14							
				24	5							
				12	9							
Total ...	...	4	102 0 0	...	91	10,729 0 0	...	...	...	95	10,831 0 0	95
Shikárpur District.												
Shikárpur Town	...	...	...	150	7	1,054 0 0	...	...	...	7	1,054 0 0	7
Sukkur Town	50	2	100 0 0	250	15	3,766 0 0	...	...	...	17	3,866 0 0	17
Rohri	...	...	...	150	2	302 0 0	...	...	...	2	302 0 0	2
Rest of the District	50	5	251 0 0	50	11	1,666 8 0	5	1	5 0 0	74	1,922 8 0	73
				40	3							
				25	27							
				15	2							
				12½	1							
				12	17							
				6	7							
Total ...	...	7	351 0 0	...	92	6,788 8 0	...	1	5 0 0	100	7,144 8 0	99
Thar and Párkar District.												
Thar and Párkar	50	1	50 0 0	200	1	687 0 0	25	1	25 0 0	15	762 0 0	14
				150	1							
				125	1							
				65	1							
				50	1							
				25	1							
				12	3							
				6	4							
					13							
Upper Sind Frontier District.												
Jacobabad	50	2	100 0 0	150	1	913 0 0	...	...	...	14	1,013 0 0	14
				100	2							
				75	4							
				50	5							
Rest of the District	...	...	...	20	1	106 0 0	...	...	...	8	106 0 0	8
				12	7							
Total ...	...	2	100 0 0	...	20	1,019 0 0	...	...	...	22	1,119 0 0	22
Grand Total ...	...	21	961 0 0	...	288	28,625 1 4	...	5	87 0 0	309	29,673 1 4	304

B.

Licenses.

1891-92.

Wholesale Licenses. Rs. 50.			Retail Licenses Rs. 250 Rs. 200 and Rs. 150 for Karáchi, Hyderabad, Sukkur, Shikárpur and Rohri and at Fees ranging from Rs. 6 to Rs. 200 for other towns and rural villages.			Temporary Licenses.			Total.		No. of shops excluding temporary stalls at the end of the year.	Remarks.
Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	Rate.	No.	Fees realized.	No.	Amount.		
					Rs. a. p.			Rs. a. p.		Rs. a. p.		
Nil	7	8 0 0 Agent's fee.	250	19	4,794 0 0	40	1	40 0 0	32	5,603 0 0	30	(a) License fee at double the rate ordinarily charged, the licensee having a distillery shop in addition to a retail or wholesale shop. (b) For broken periods.
			200	3	604 0 0	6	1	6 0 0				
			150	1	151 0 0	...	...	...				
			...	...	.....	...	...	...				
				23	5,549 0 0		2	46 0 0				
			200 (b)	4	708 0 0							
			100	4	407 0 0							
			80	3	243 0 0							
			75	4	301 0 0							
			50	15	764 0 0							
...	1	...	40	1	41 0 0	10	1	40 0 0	46	2,718 0 0	45	
			25	8	205 0 0							
			12	2	26 0 0							
			10 (b)	1	6 0 0							
			6 (b)	2	7 0 0							
				44	2,708 0 0							
...	8	8 0 0	...	67	8,257 0 0	...	3	56 0 0	78	8,321 0 0	75	
...	...	...	250	15	(c) 4,490 0 0	...	...	...	18	4,490 0 0	18	(c) Includes also Rs. 250 on account of a license cancelled and issued a second time during the year.
			150	3								
			150	1								
			100	16								
Nil	2	3 0 0 Agent's fee.	50	24	3,808 0 0	...	...	...	81	3,811 0 0	81	
			25	21								
			12	17								
			...	...								
...	2	3 0 0	...	97	8,298 0 0	...	...	...	99	8,301 0 0	99	
Nil	1	...	150	7	1,056 0 0	...	...	...	8	1,056 0 0	8	
...	3	...	250	11	2,757 0 0	...	...	...	15	2,819 8 0	15	
...	...	...	62½	1	62 8 0	...	...	...	1	151 0 0	1	
...	...	...	150	1	151 0 0	...	...	...				
			50	10								
			40	3								
			25	26								
...	5	...	15	3	1,554 8 0	5	1	5 0 0	68	1,559 8 0	67	
			12½	5								
			12	9								
			6	6								
...	9	...	...	82	5,581 0 0	...	1	5 0 0	92	5,586 0 0	91	
			200	2								
			150	1								
			75	1								
			65	1								
...	...	...	60	2	905 0 0	30	1	30 0 0	15	935 0 0	14	
			40	1								
			25	1								
			12	2								
			6	3								
				14	...							
		Agent's fee,	150	1								
Nil	1	1 0 0	125	1	880 0 0	...	...	...	12	881 0 0	12	
			75	6								
			50	3								
			20	1								
...	1	1 0 0	12	6	124 0 0	...	...	...	13	125 0 0	13	
			6	5								
...	2	2 0 0	...	23	1,004 0 0	...	...	...	25	1,006 0 0	25	
...	21	13 0 0	...	283	24,045 0 0	...	5	91 0 0	309	24,149 0 0	304	

Note.—The fees realised include "Agent's fees."

H. E. M. JAMES,
Commissioner in Sind.

APPENDIX C.

District.	1890-91.										1891-92.	
	Country Liquor issued from the Kotri Distillery.				Mowra Liquor imported from the Uran Distillery.				Total		Country Liquor issued from the Kotri Distillery.	
	Below 22° U. P.		Above 22° U. P.		Below 22° U. P.		Above 22° U. P.				Below 22° U. P.	
	Quantity.	Duty at the rate of Rs. 3 per gallon.	Quantity.	Duty at the rate of Rs. 4 per gallon.	Quantity.	Duty at the rate of Rs. 3 per gallon.	Quantity.	Duty at the rate of Rs. 4 per gallon.	Liquor.	Duty realization.	Quantity.	Duty at the rate of Rs. 3 per gallon.
	Gallons.	Rs. a. p.	Gallons.	Rs. a. p.	Gal. p.	Rs. a. p.	Gal. p.	Rs. a. p.	Gal. p.	Rs. a. p.	Gallons.	Rs. a. p.
Karáchi	2,639	7,917 0 0	23,095	92,380 0 0	22,838 3	68,515 2 0	3,530 7	14,123 8 0	52,103 2	1,82,935 10 0	894	2,682 0 0
Hyderabad	3,639	11,067 0 0	37,847	1,51,388 0 0	2,643 7	7,931 10 0	440 6	1,763 0 0	44,620 5	1,72,149 10 0	1,570	4,710 0 0
Shikárpur	5,447	16,341 0 0	16,394	65,576 0 0	2,198 3	6,580 2 0	1,394 1½	5,576 10 8	25,428 4½	94,073 12 8	2,414	7,242 0 0
Thar and Párkar ...	457	At Rs. 2 13 0 per gallon. 1,235 5 0	2,024	At Rs. 3 13 0 per gallon. 7,716 8 0	.....	.....	.....	.....	2,481 0	9,001 13 0	204	At Rs. 2 13 0 per gallon. 573 12 0
Upper Sind Frontier...	1,851	At Rs. 3 0 0 per gallon. 4,953 0 0	1,929	At Rs. 4 0 0 per gallon. 7,716 0 0	1,378 7½	4,136 14 0	666 7½	2,667 13 4	5,625 7½	19,473 12 4	1,017	At Rs. 3 0 0 per gallon. 3,051 0 0
Total ...	13,883	41,563 5 0	81,289	3,24,776 8 0	29,054 4½	87,163 12 0	6,032 6	24,131 0 0	1,30,259 2½	4,77,634 9 0	6,099	18,258 12 0

District.	1891-92—*continued.*						CONTRAST.			
	Country Liquor issued from the Kotri Distillery —*continued.*		Mowra Liquor imported from the Uran Distillery.			Total	Increase.		Decrease.	
	Above 22° U. P.		Below 22° U. P.		Above 22° U. P.					
	Quantity.	Duty at the rate of Rs. 4. per gallon.	Quantity.	Duty at the rate of Rs. 3 per gallon.	Quantity.	Duty at the rate of Rs. 4 per gallon.	Liquor.	Duty realization.	Liquor.	Duty realization.
	Gallons.	Rs. a. p.	Gal. p.	Rs. a. p.	Gal. p.	Rs. a. p.	Gal. p.	Rs. a. p.	Gal. p.	Rs. a. p.	Gal. p.	Rs. a. p.
Karáchi	25,929	1,03,716 0 0	25,683 6	77,051 4 0	4,398 1	17,592 8 0	56,901 7	2,01,041 12 0	4,801 5	18,106 2 0	...	.....
Hyderabad	43,094	1,72,376 0 0	3,169 4	9,508 8 0	630 6	2,523 0 0	48,464 2	1,80,147 8 0	3,843 5	16,967 14 0	...	.....
Shikárpur	23,407	93,628 0 0	1,257 7	3,773 10 0	2,945 6½	11,783 5 4	30,024 5½	1,16,426 15 4	4,596 1½	22,353 2 8	...	.....
Thar and Párkar ...	2,615	At Rs. 3 13 0 per gallon. 9,969 11 0	.....	.....	.....	.....	2,819 0	10,543 7 0	338 0	1,541 10 0	...	.....
Upper Sind Frontier...	2,570	At Rs. 4 0 0 per gallon. 10,280 0 0	802 3	2,407 2 0	852 7½	3,411 10 8	5,242 2½	19,149 12 8	.....	.....	383 5	323 14 8
Total ...	97,615	3,89,969 11 0	30,913 4	92,740 8 0	8,827 5	35,310 8 0	1,43,455 1	5,36,279 7 0	13,579 2½	58,968 12 8	383	323 14 8

H. E. M. JAMES,
Commissioner in Sind.

ADEN.

No. 405 of 1892.

REVENUE DEPARTMENT.

Aden Residency, the 14th October 1892.

FROM

BRIGADIER-GENERAL J. JOPP,
Political Resident, Aden;

To

THE SECRETARY TO GOVERNMENT,
Bombay.

SIR,

I have the honour to forward herewith the Annual Report on the working of the Abkári Department at Aden for the year ended 31st July 1892.

I have the honour to be,
Sir,
Your most obedient Servant,
J. JOPP,
Brigadier-General, Political Resident.

REPORT ON THE WORKING OF THE ÁBKÁRI DEPARTMENT, ADEN, FOR THE YEAR ENDING 31ST JULY 1892.

Constitution of Department and Cost.

1. The Aden Ábkári Department consists of—

	Salary.	Travelling allowance.
	Rs.	Rs.
1 Inspector	100	30
1 Gauger and Godown-keeper	50	...
2 Haváldárs at Rs. 20 each	40	...
1 Náik at Rs. 17	17	...
17 Peons at Rs. 15 each	255	...
Total ...	462	30

or Rs. 5,904 per annum.

Collector.

2. This establishment is under the control of an Assistant Resident, who is Collector of A'bkári.

3. The final arrangement as to strength of establishment was made in March 1891 when the peons were relieved of salt duties, a small separate establishment, as far as the natives were concerned, being sanctioned (Government Resolution No. 1721, dated 6th March 1891) for salt duties.

Inspector.

4. The Inspector of A'bkári, however, still remains Inspector also of the Salt Department.

Duties.

5. The duties of the Inspector are numerous and require intelligence and activity. He is required to visit Aden (the Crater) and Shaikh Othman, where the distillery for country liquor is situated. He has also the duty of carrying out opium and petroleum arrangements, &c.

6. The duties of the native establishment consists chiefly in watching the various landing places and the several private wharves where goods are landed from the shipping to prevent the illicit importation of wines, spirits, &c., patrolling the foreshore of the harbour and in the precincts of the various liquor-shops, besides attendance at the distillery and the warehouses.

7. The duties generally of the department have been carried on in a satisfactory manner during the year under report.

Smuggling.

8. It is believed that there is little or no smuggling of wines or spirits into Aden, but, owing to the existence of numerous private wharves at various places along the foreshore, where work can proceed by night as well as by day, it is difficult to ensure completely effective control.

Sources of A'bkári Revenue.

9. These remain the same as hitherto, and the following comparative statement shows what they are and the revenue accruing for two years :—

Items.	1890-91.			1891-92.		
	Rs.	a.	p.	Rs.	a.	p.
Still-head duty and license-fees on country liquor ...	20,330	0	0	20,233	5	4
Fees on licenses for the sale of imported liquor ...	5,850	0	0	5,400	0	0
Fees on licenses for the sale of drugs	2,200	0	0	2,100	0	0
Fines and confiscations	.....			.....		
Total ...	28,380	0	0	27,733	5	4

10. The small decrease is chiefly owing to one license less than last year for the sale of liquor having been issued. The license-fee is Rs. 450 and the total number issued for the year 1891-92 was 12.

Country Liquor.

11. The following is a comparative statement of the quantities of country liquor manufactured and issued during the years 1890-91 and 1891-92:—

	Date liquor.			
	1890-91.		1891-92.	
	25° U.P.	50° U.P.	25° U.P.	50° U.P.
		Gallons.		Gallons.
Balance on 1st August	...	318	...	390
Manufactured during	...	8,937	...	8,972
Total ...	...	9,255	...	9,362
Issued during	...	8,865	...	8,950
Balance on 1st August ...	...	390	...	412

12. The sale of country liquor is chiefly confined to the Jews and Indians. The Arabs and Somális may be said not to indulge in the use of any intoxicating liquor.

13. The receipts from country liquor may be divided as follows:—

	1890-91.	1891-92.
	Rs. a. p.	Rs. a. p.
License-fees	2,600 0 0	2,333 5 4
Still-head duty... ... 25° U.P. ...	.....	.....
Still-head duty... ... 50° U.P. ...	17,730 0 0	17,900 0 0
Total ...	20,330 0 0	20,233 5 4

14. The scale of retail prices is as follows:—

	Per Imperial Gallon.	Per Imperial dram.
	Rs. a. p.	Rs. a. p.
25° U.P.	5 8 0	0 1 10
50° U.P.	3 12 0	0 1 3

Prosecutions under the A'bkári Act.

15. Two cases of breach of rules occurred during 1891-92; in the first one of which a firm landed ten cases of beer on their wharf in contravention of Rule 3 framed by the Commissioner of A'bkári under Section 35, clause (*f*), of the Bombay A'bkári Act V of 1878, when the wharfinger and tally clerk of the said firm were convicted and fined. In the second case a nákhoda of a native vessel was charged with landing three cases of liquor on the Maala Pier in contravention of the same rule and convicted, but he was acquitted on appeal.

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Intoxicating Drugs.

16. The consumption of each of the different kinds of intoxicating drugs during the year under report was as follows :—

Name of Drugs.	Quantity.					
	T.	cwt.	q.	lbs.	oz.	drs.
Gánja	0	14	3	14	0	0
Charas		...			.....	
Bháng	0	4	0	11	0	0
Opium	0	1	0	7	5	4
Chandul	0	0	1	1	0	0
Total ...	1	0	1	5	5	4

17. The licensee is granted the privilege of opening three shops, *viz.*, one at Steamer Point, one at Camp, and one at Shaikh Othman. The license to retail gánja, charas and bháng realized Rs. 2,100 against Rs. 2,200 in 1890-91, representing a decrease of Rs. 100, and that for the sale of chandul and madad Rs. 50, being the same as in the preceding year.

E. V. STACE, Lieut.-Colonel,
Collector of A'bkari

A'bkári Office, 12th October 1892.